EURORAI

Study on communication of regional public sector audit institutions in Europe

1 INTRODUCTION

Public sector audit institutions (AI) have among their key activities to ensure transparency and accountability of public institutions. But at the same time, AIs themselves, as public bodies, and because they are responsible for the audit of the rest of the public sector, must insist on their own transparency and accountability. Thus, AIs from all over the world have undertaken various efforts to foster dynamics for greater openness to citizens and improvements in transparency and accountability practices regarding their activity. In this sense, in order to implement the necessary mechanisms to ensure correct transparency and guarantee accountability of governments, the International Organization of Supreme Audit Institutions (INTOSAI) has highlighted a set of principles and requirements to ensure the professional integrity and quality of AIs and provide reliable, unbiased, objective and revised information (INTOSAI, 1977 and 2007).

To formalise these principles INTOSAI published a standard on principles of transparency and accountability (ISSAI 20) (INTOSAI, 2009a) and a code of good practices on transparency (ISSAI 21) (INTOSAI, 2009b). Thus, ISSAI 20 establishes the principles of transparency and accountability of AIs in order to help them to become leaders in practices of good governance. Whereas ISSAI 21 points out experiences, obtained from the reality of AI, of good practices for each use of the principles of transparency and

accountability included in ISSAI 20, with the ultimate aim of making such experiences standards to be achieved and, at the same time, encourage a benchmarking process which leads to good governance of AIs.

It is in this spirit that EURORAI has considered of interest to analyse the communication strategies its members are adopting and how this communication is organised both internally and externally. To this end, a survey has been carried out on the use and assessment those responsible of the European regional public sector audit institutions (RAIs) make on communication in their institutions, noting, among other issues, the institutional organisation on communication, the means used, the degree of participation of the different levels of the institution and the degree of formalisation of the communication plans.

2 METHODOLOGY

For conducting this study a web survey was designed. This survey was circulated by EURORAI among its member institutions. The survey was hosted on the server of one of the most solvent online survey platforms worldwide, Qualtrics and it was made available for the target audience from 11 June until 11 November 2018. The final report of the survey can be found in Annex 1.

The target audience of the survey were the leadership and managers of RAIs.

The survey was finally answered by 58 of those who are responsible for the RAIs from amongst the 109 the survey was distributed to, resulting in a response rate of 53% and a final sampling error of 8.9%.

3 RESULTS

The questionnaire is divided in two sections. In the following headings are detailed the results obtained in each of them. The overall results of the survey are compiled in the tables in Annex 2.

3.1 Organization of communication in the institution

For more than half of the RAIs (54.45%), the communication strategy is self-imposed. However, almost a third of them declare that the strategy is the result of a state regulation.

Figure 1: Motivation of the communication strategy
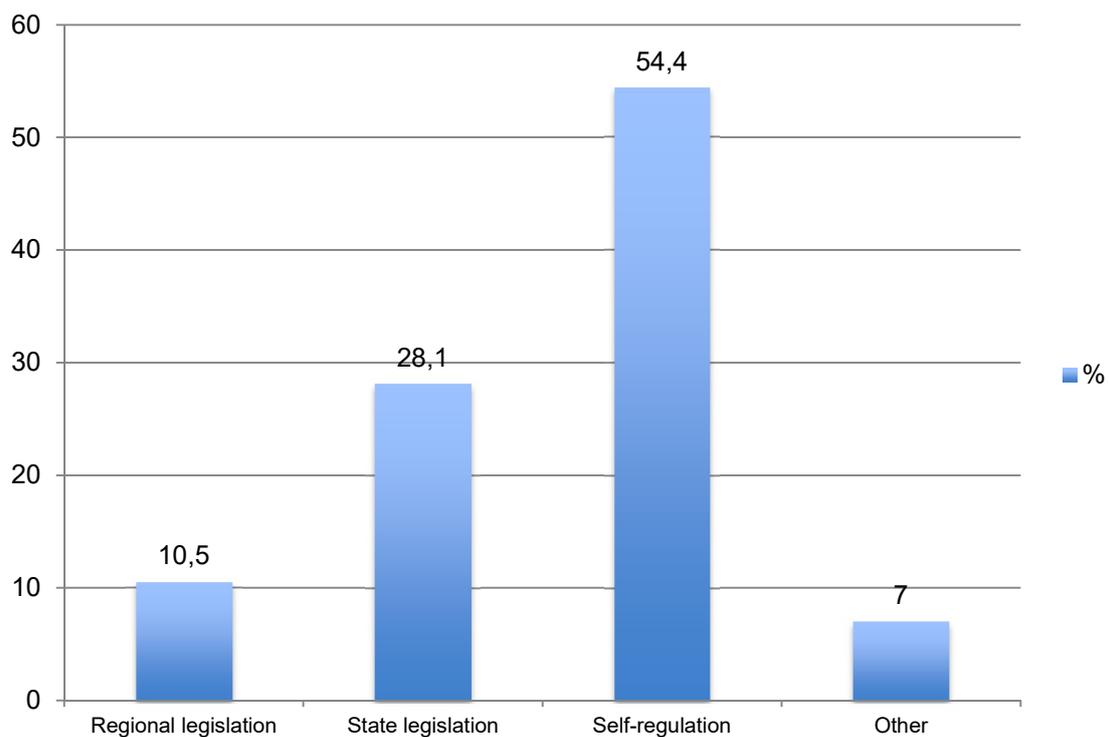
The dominant structure in the communication strategy involves a combination of external and internal communication, with more than 80 per cent of the cases. Barely 4 per cent of the institutions only have internal communication.

Figure 2: Composition of the communication strategy
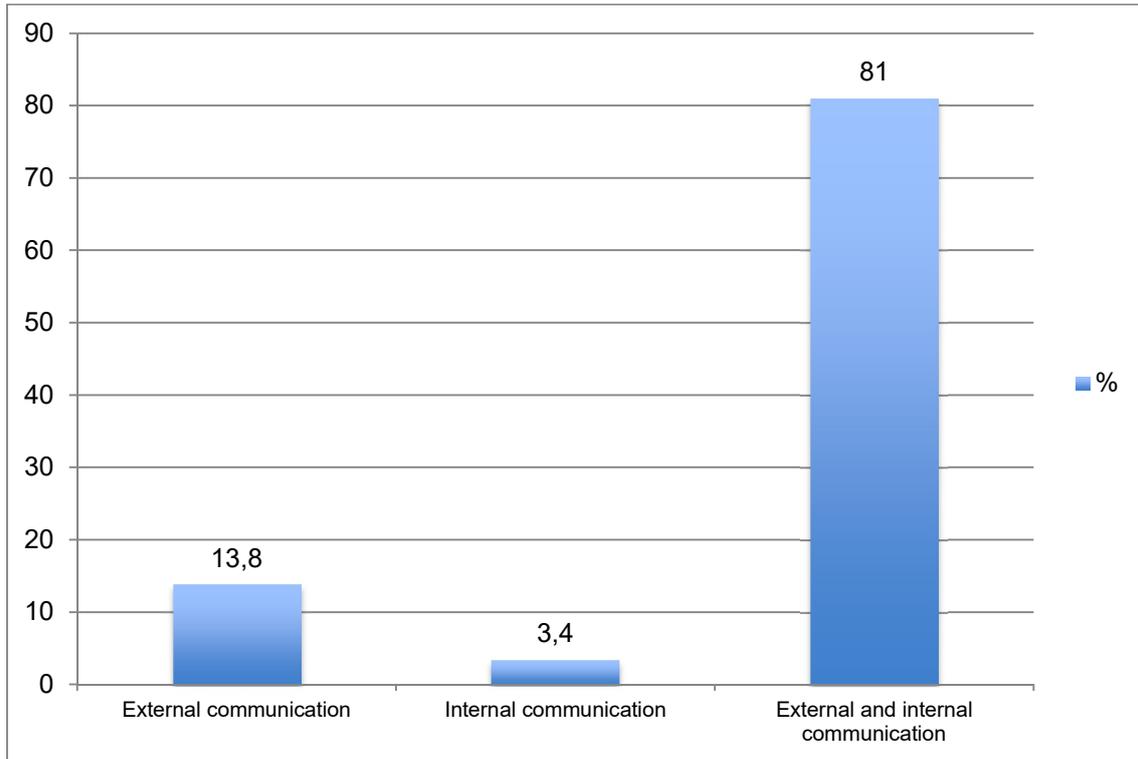
According to the respondents (Figure 3), the degree of formalisation of the communication system is not very high, averaging 4.7. Besides, almost 20% of the RAIs consider that the communication system is scarcely formalised, whereas 30% say that their system is quite formalised.

Figure 3: Degree of formalisation of the communication system
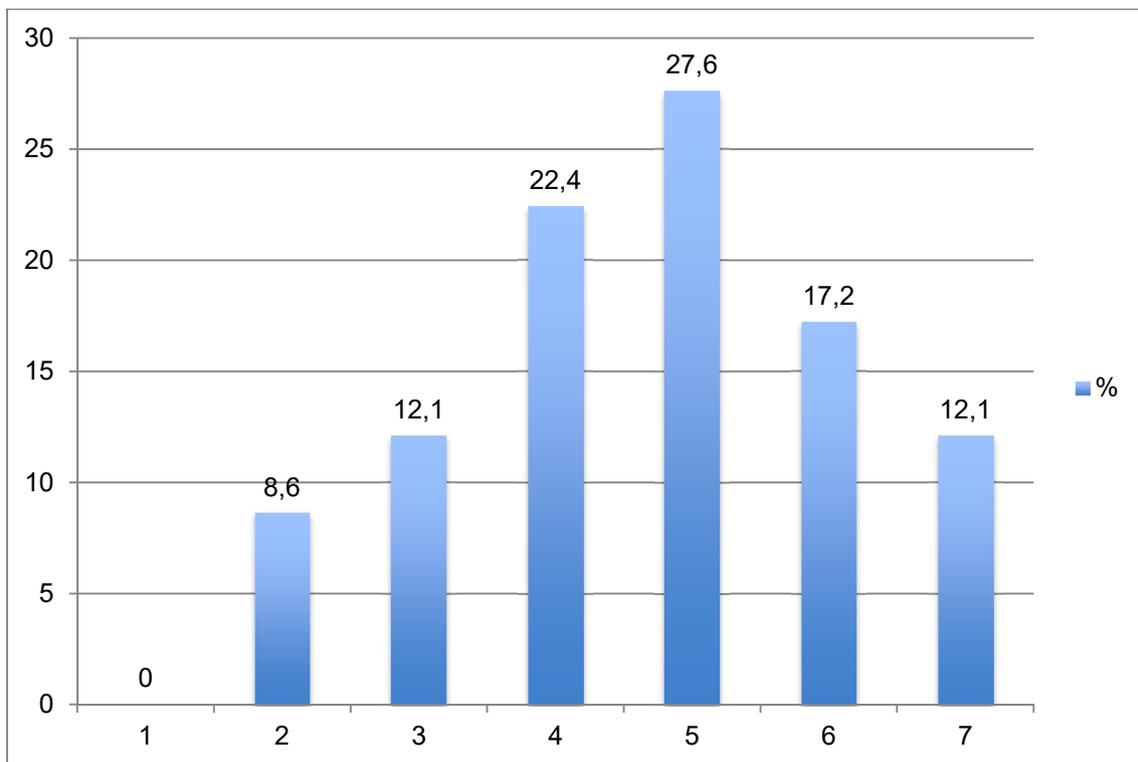
Although only 4 RAIs report that they do not have a formalised communication system, there is awareness in addressing the issue of formalisation in the short term (Figure 4).

Figure 4: Horizon envisaged for formalising the communication system
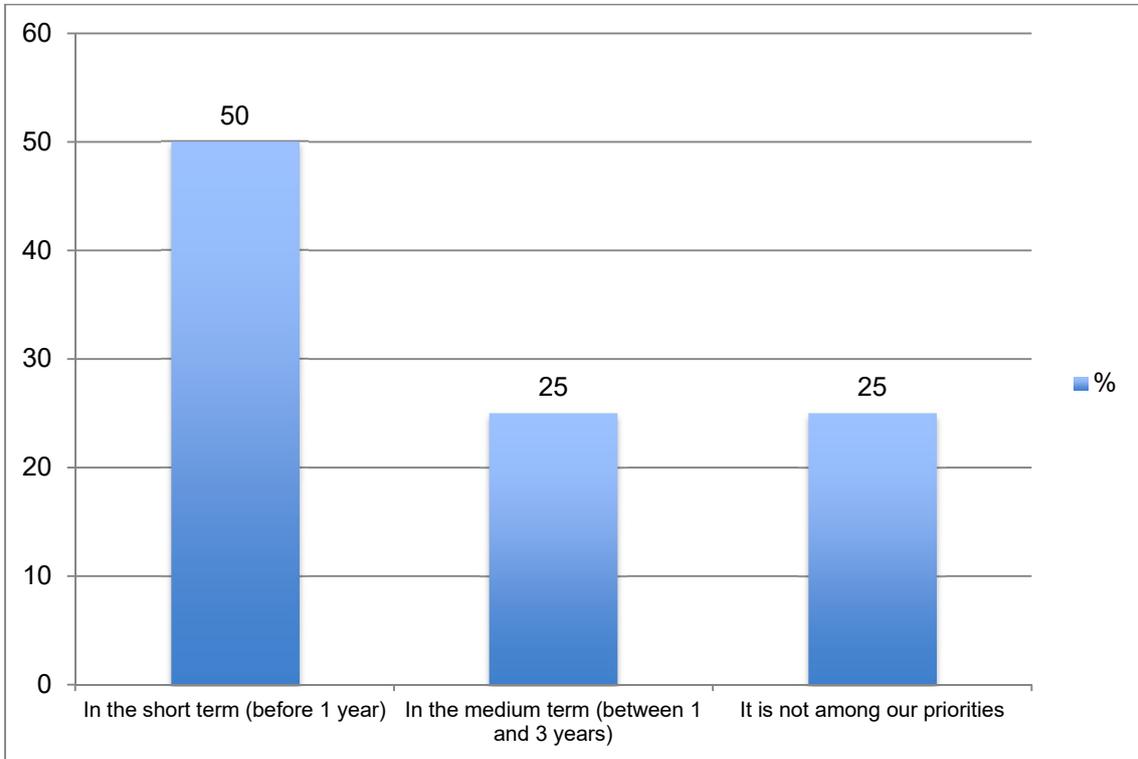
40 per cent of the institutions declare that they have implemented their communication system through a specific plan. The rest consider that their communication system is based on more informal mechanisms.

Figure 5: Existence of a formalised communication planning
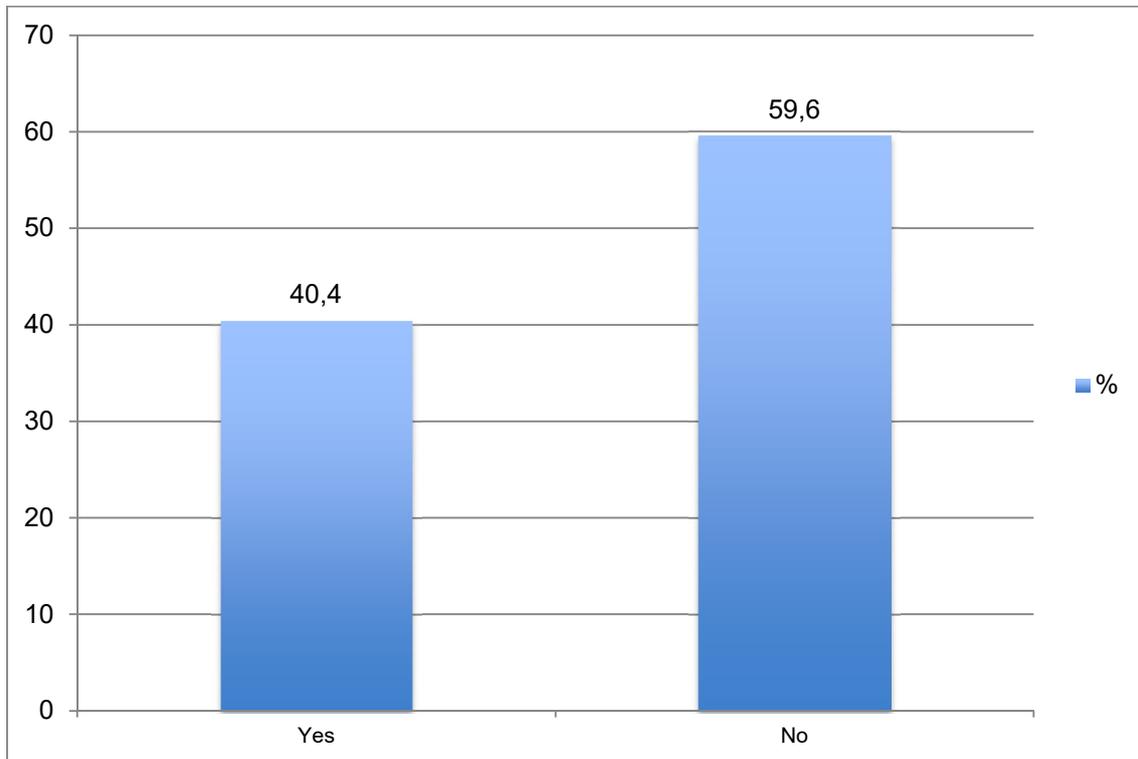
Among the RAIs which consider they have a formalised plan, almost two thirds elaborate it on an annual basis. In addition, another 10% declare that their plan has a tri-annual nature.

Figure 6: Time horizon of the communication plan
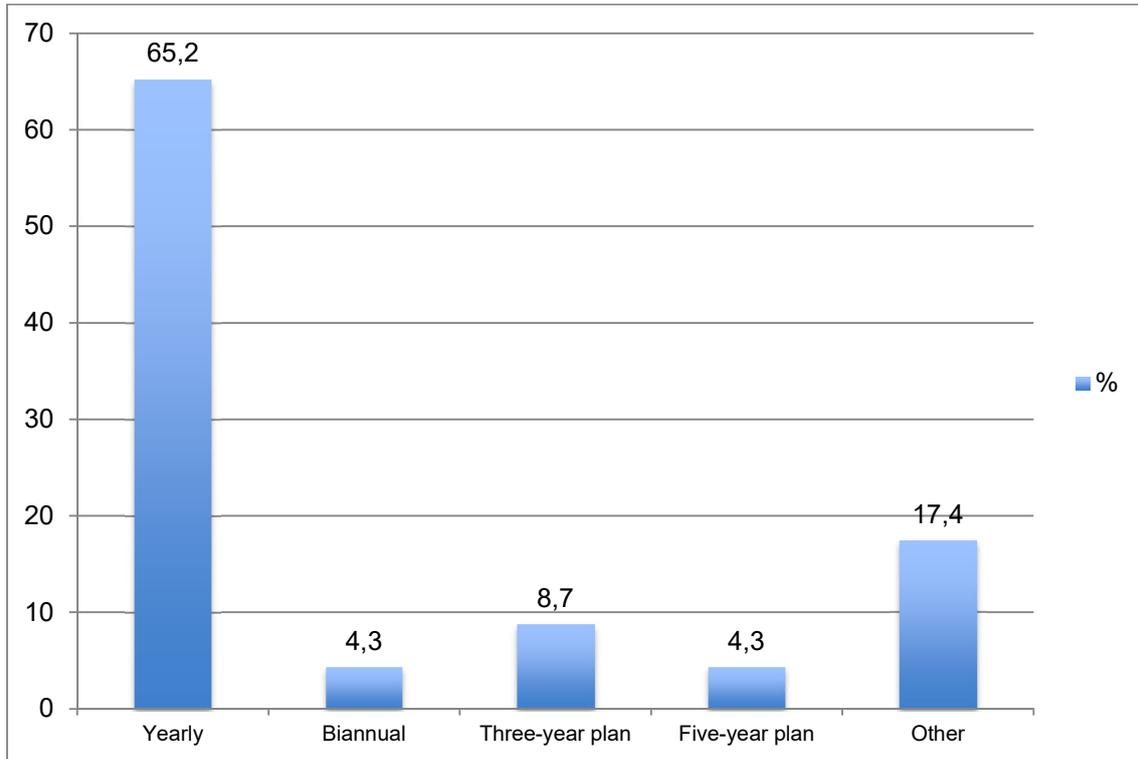
As Figure 7 shows, almost two thirds of RAIs report that they do not have specific control mechanisms to evaluate progress towards achieving their communication objectives, which means a significant disadvantage in order to introduce improvements/corrections in future with regard to this activity of vital importance in this kind of institutions.

Figure 7: Existence of control mechanisms to assess the level of compliance of the communication plan
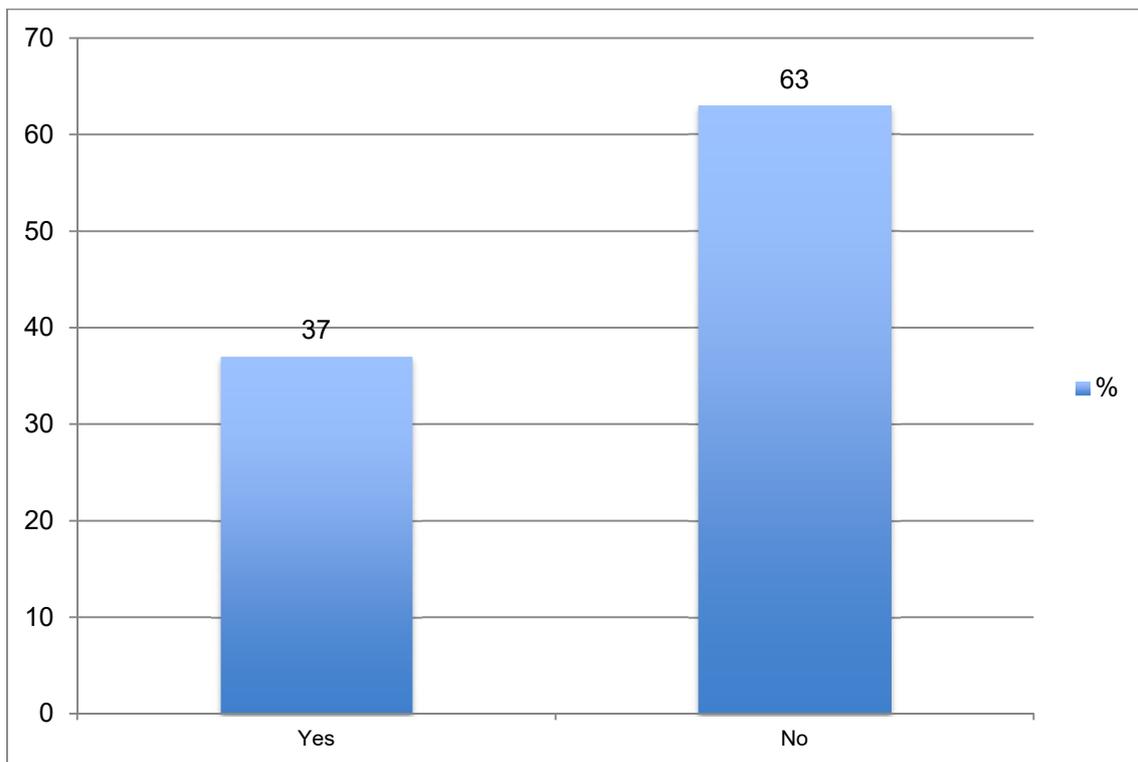
Naturally, in the absence of a developed control system there is also no protocol of action-oriented measures which would allow to rectify potential deviations which may be produced between the results obtained and the foreseen objectives. In this sense, more than 70% of the surveyed institutions say that they do not have a contingency plan for these hypothetical scenarios.

Figure 8: Existence of a protocol of corrective actions
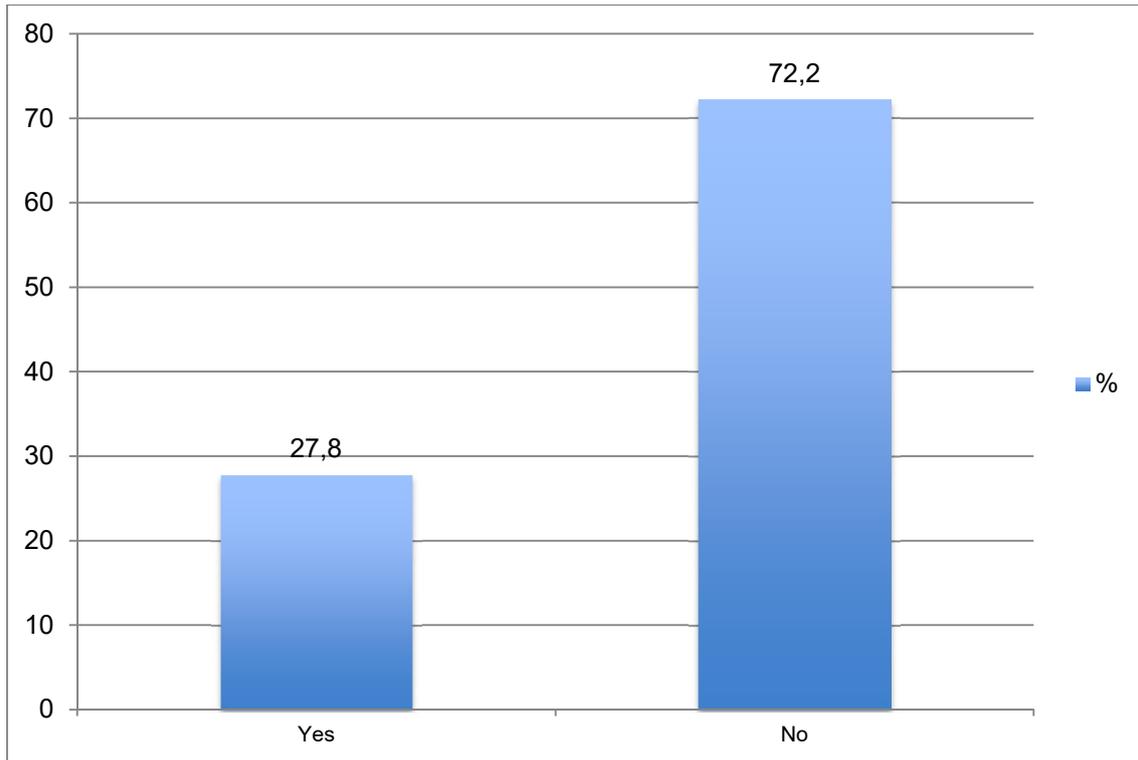
In the case that corrective measures are employed to redress the deviations from the plans, mainly, in almost 50% of the cases, the responsibility falls directly upon the presidency.

Figure 9: Responsibility for the implementation of corrective measures
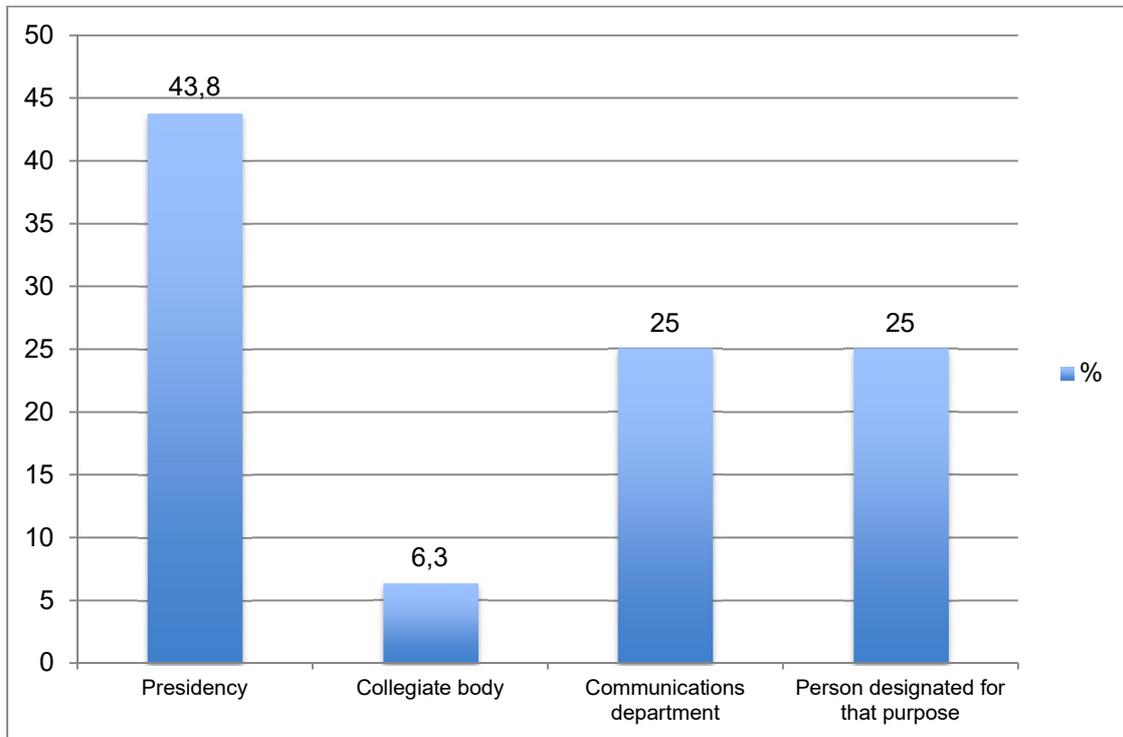
When control mechanisms are implemented, it is normal to carry out several regular controls per year. At least this is stated by 60% of the organisations which have control mechanisms established.

Figure 10: Periodicity of control
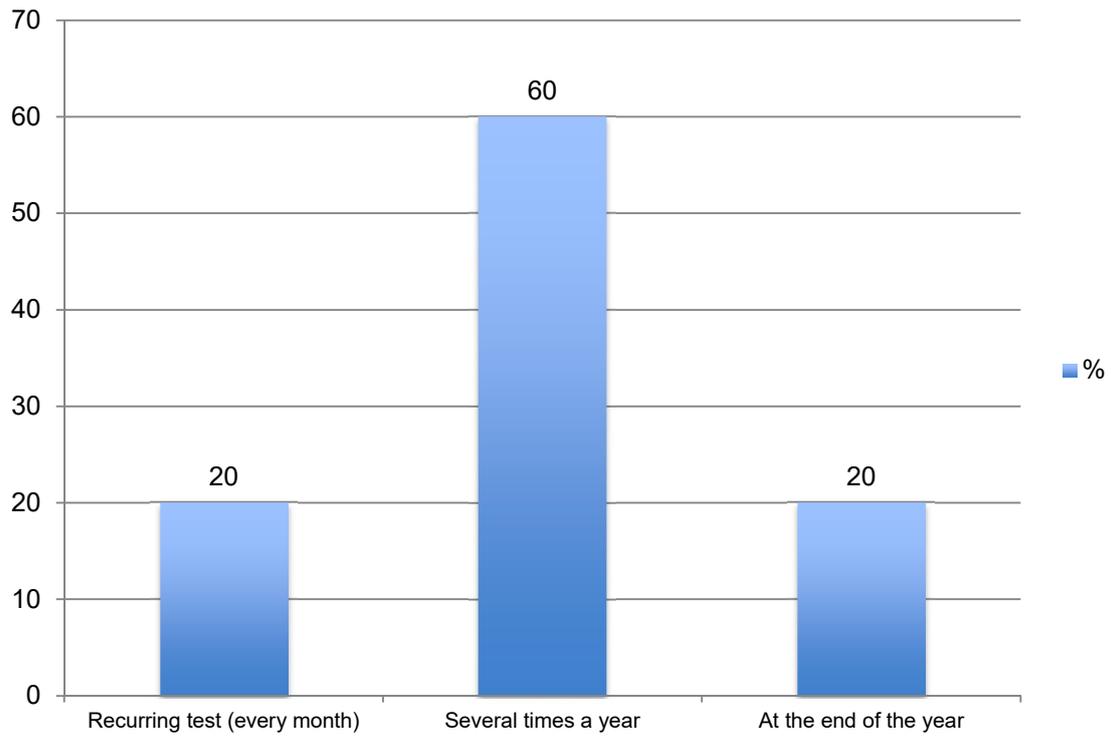
It is important to act promptly and implement corrective measures as soon as deviations are detected. In Figure 11 we observe how 60% of the organisations do it immediately and only 7% say that they delay in correcting deviations more than three months.

Figure 11: Average time for the implementation of corrective measures
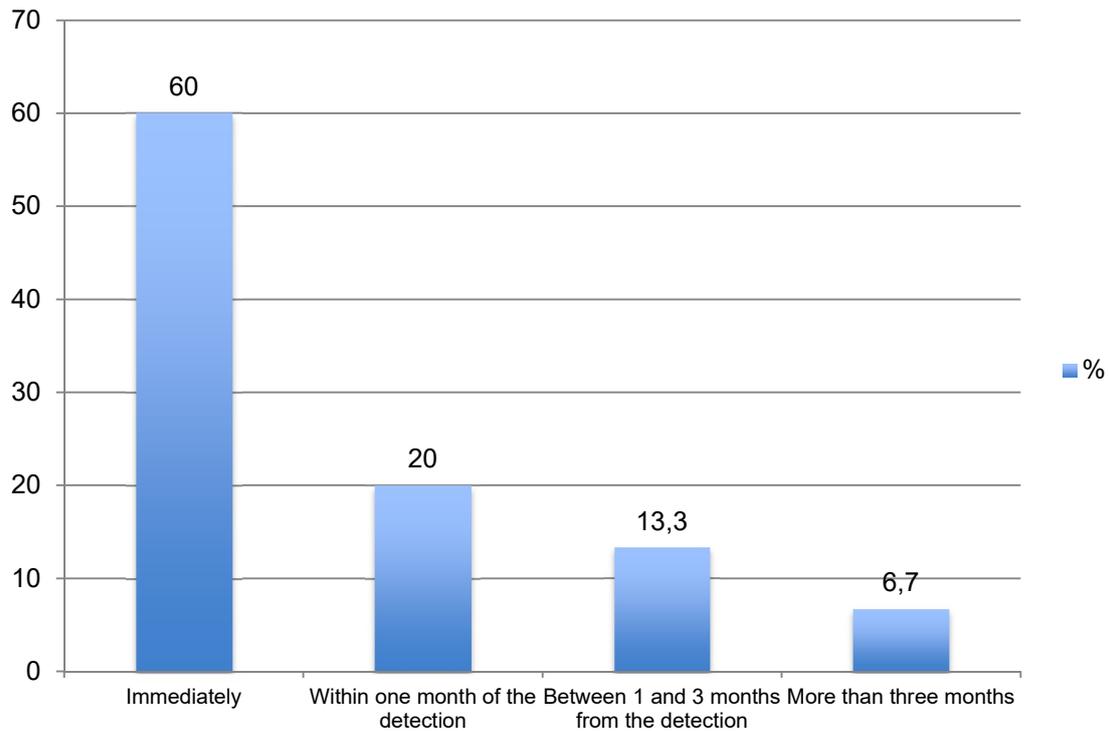
Deficiencies are clearly detected regarding the existence of a protocol of action for crisis situations. The average score drops significantly under the mid-point (the average is 3.15). Almost 50% of the organisations do not have any protocol of action or very little has been undertaken in this sense. Only 12% of the surveyed institutions have a protocol of action well planned.

Figure 12: Protocol of communication for crisis situations
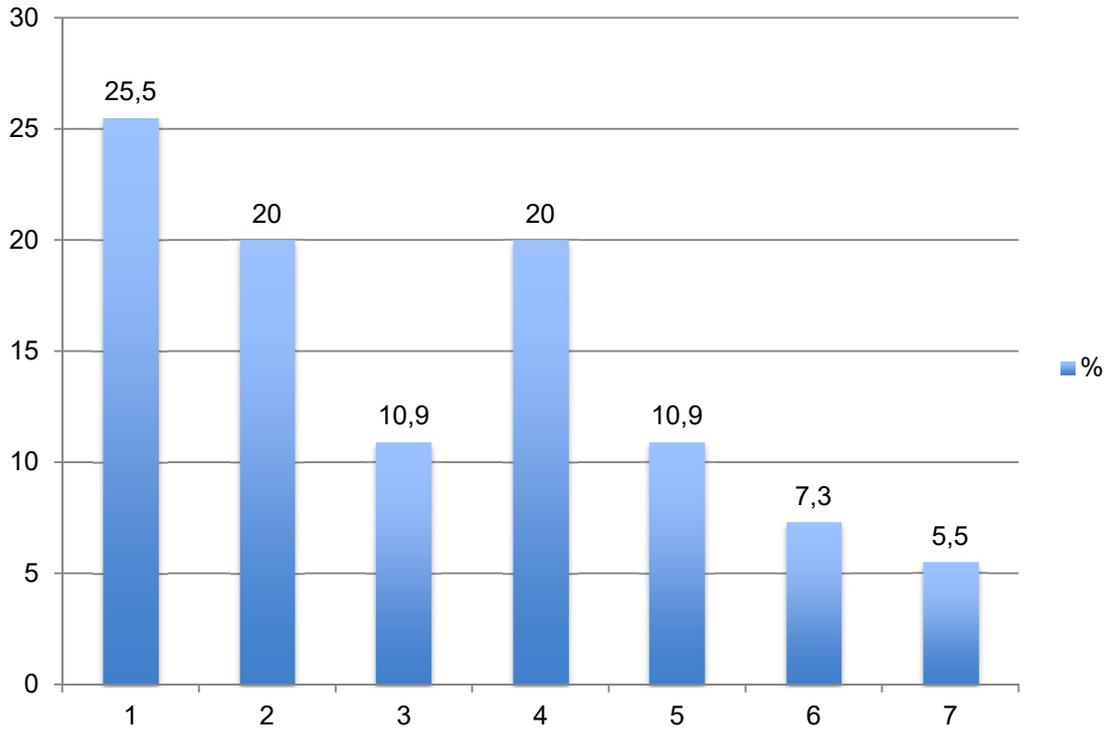
Among the few organisations which have a protocol more or less formalised, 60% of them say that they do not update it often, always after more than every three years.

Figure 13: Updating of the protocol of communication for crisis situations
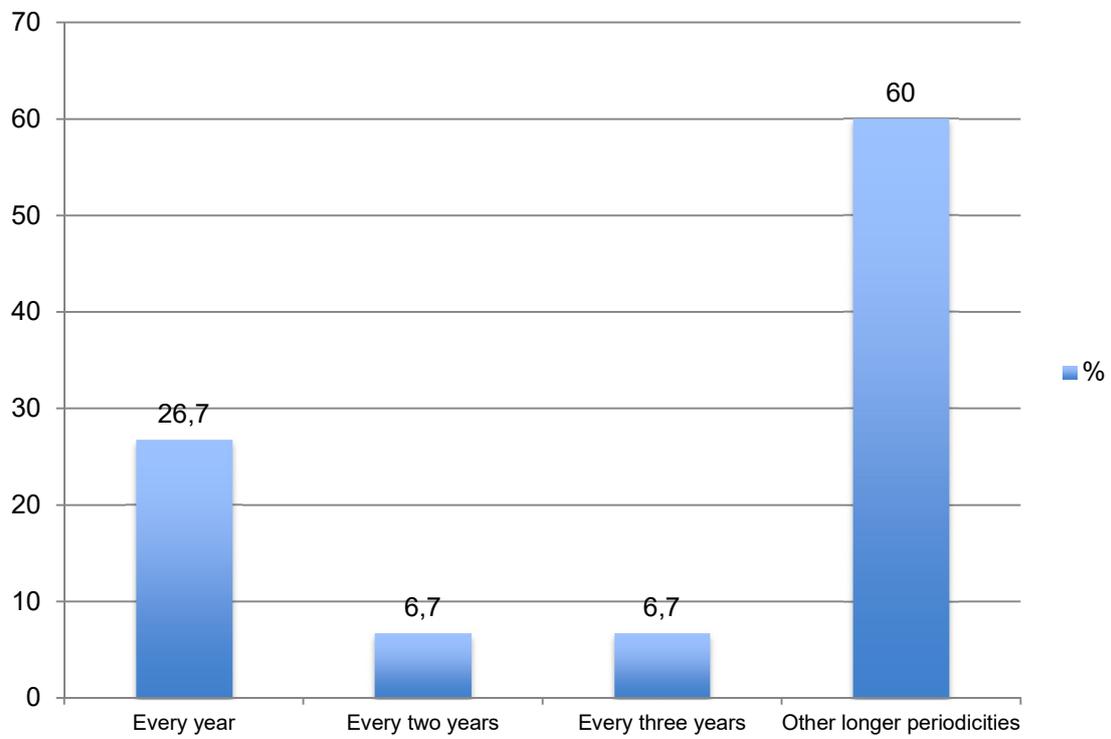
The training of the different communication departments within the institution is very limited. Only the members of the board receive intermediate training and probably insufficient in this sense. It is considerably worse for the rest of the staff in the organisation, what means that there is much room for improvement in this respect.

Figure 14: Training on communication
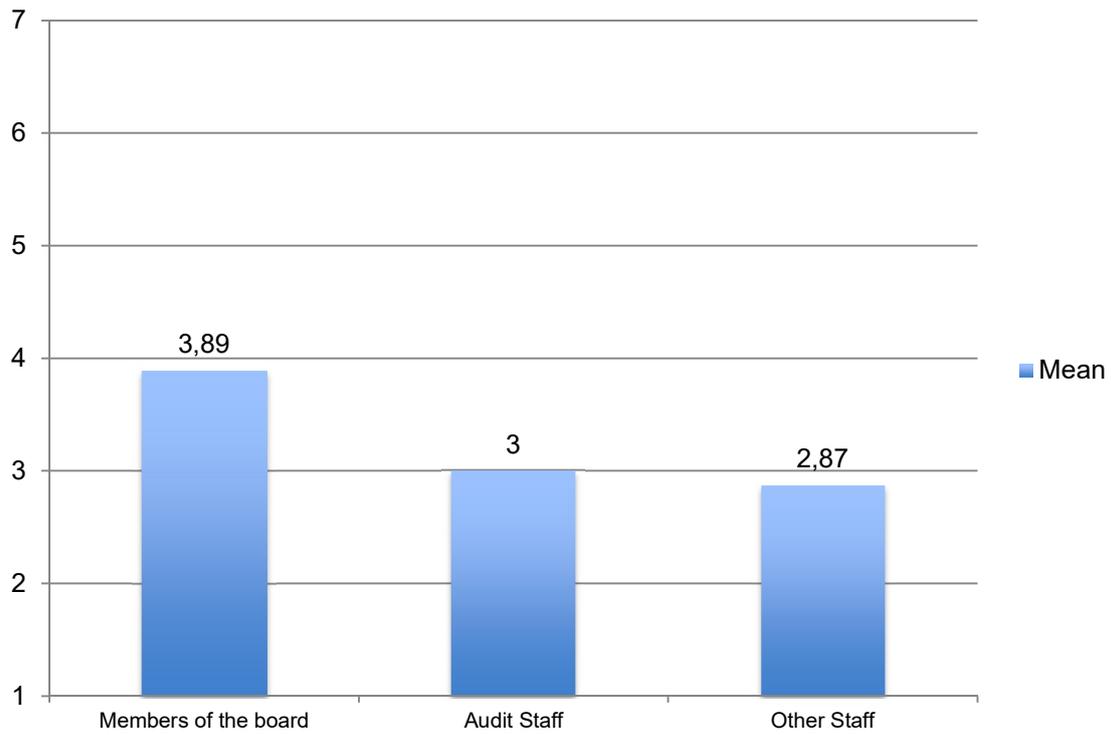
The responsibility of the RAI's communication lies clearly with the presidency. However, if there is any, the communications department also plays a key role, although not as important as the role played by the presidency.

Figure 15: Responsibility of the communication plan
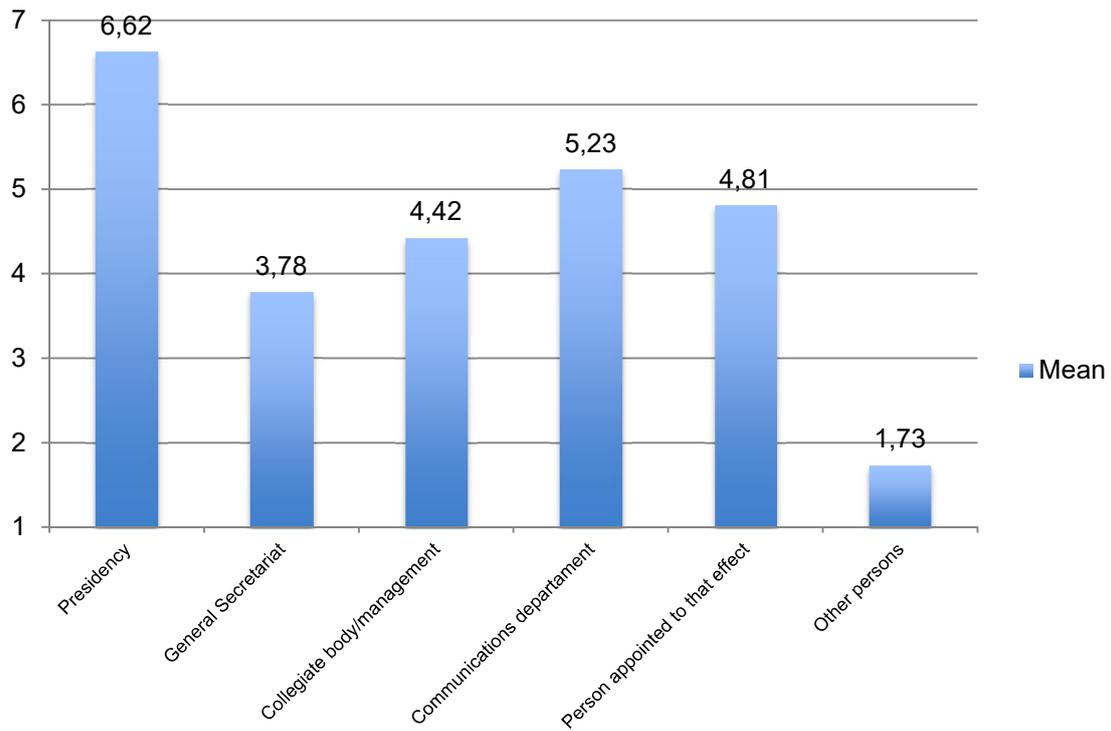
It is noteworthy that more than half of the RAIs have a specific communications department. This is illustrative of the significance this type of organisation grants to the dissemination of information concerning their work.

Figure 16: The existence of a communications department
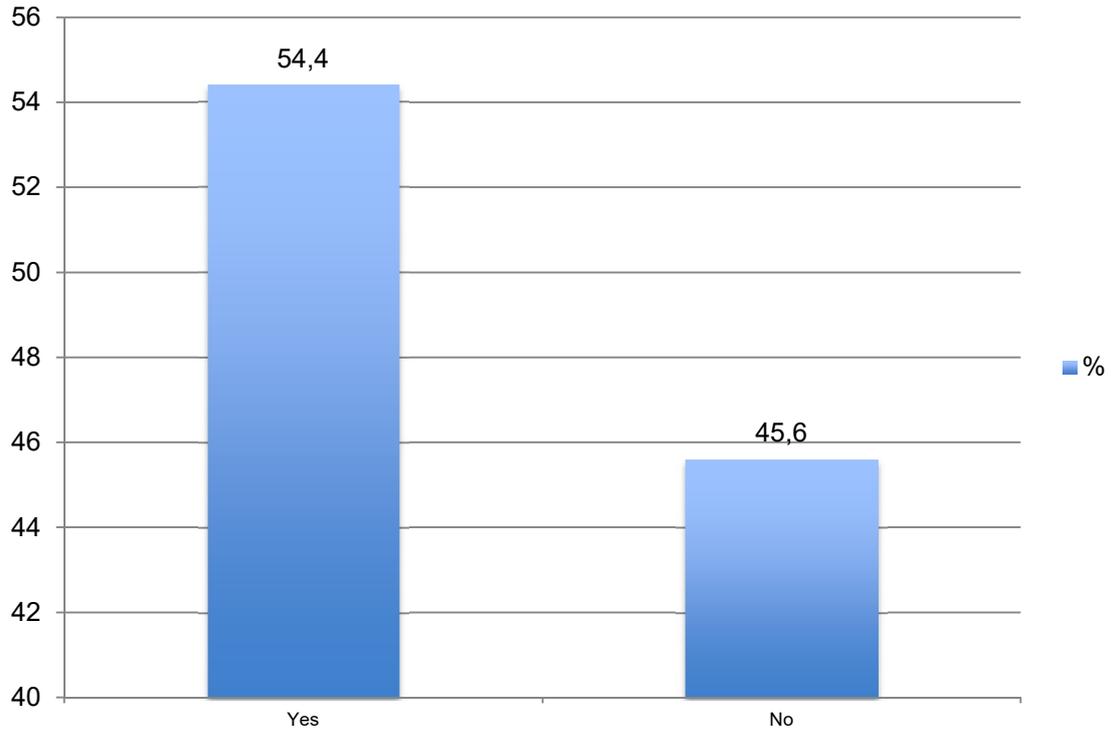
In almost all cases (more than 80%), the communications department depends directly on the presidency.

Figure 17: Dependency of the communications department
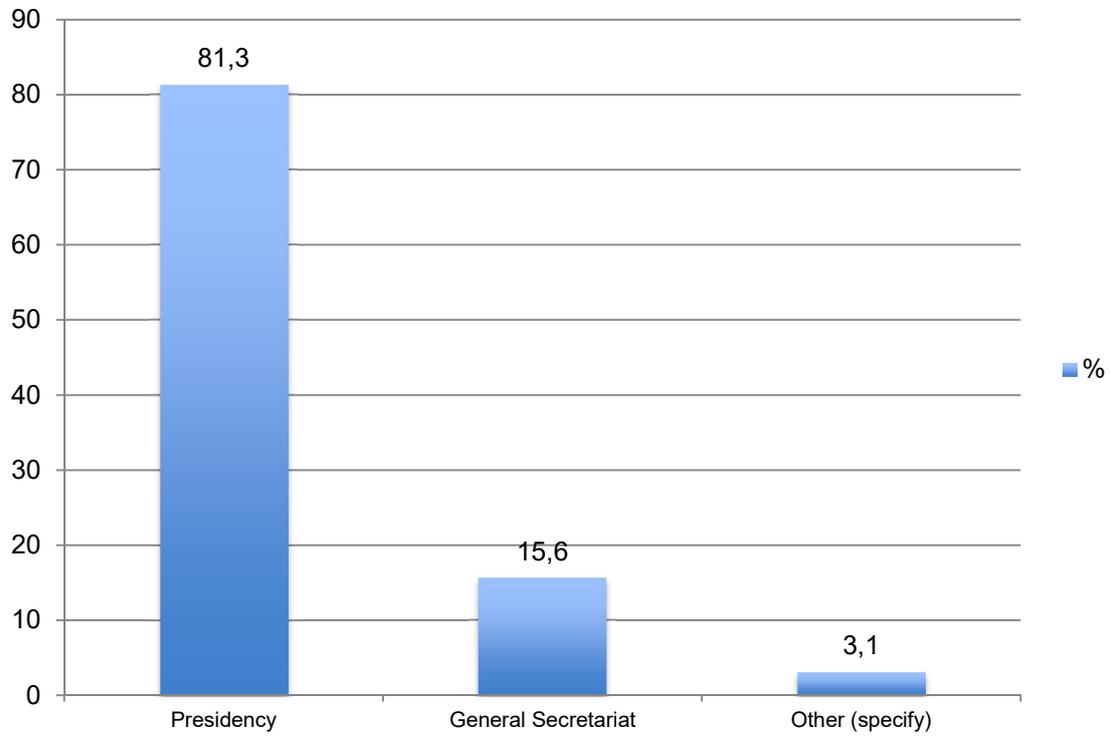
The communications department usually has few staff. Only 28% of those organisations consulted which do have a communications department report that this department has more than 3 employees.

Figure 18: Personnel in the communications department
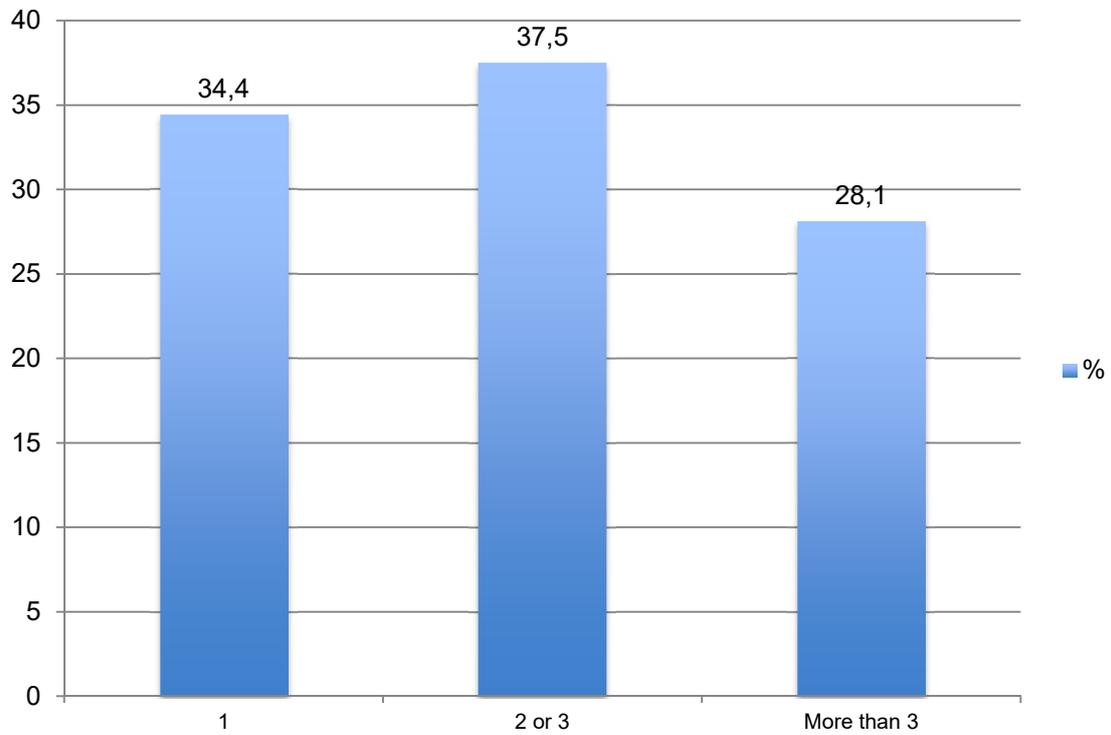
The most frequent profile of the communications department employees has to do with communications professionals, such as journalists. However, there is a large percentage of departments with staff trained ad hoc, or staff without special qualifications in the field of communication. Consequently, there is room for improvement in this respect.

Figure 19: Qualifications of communications staff
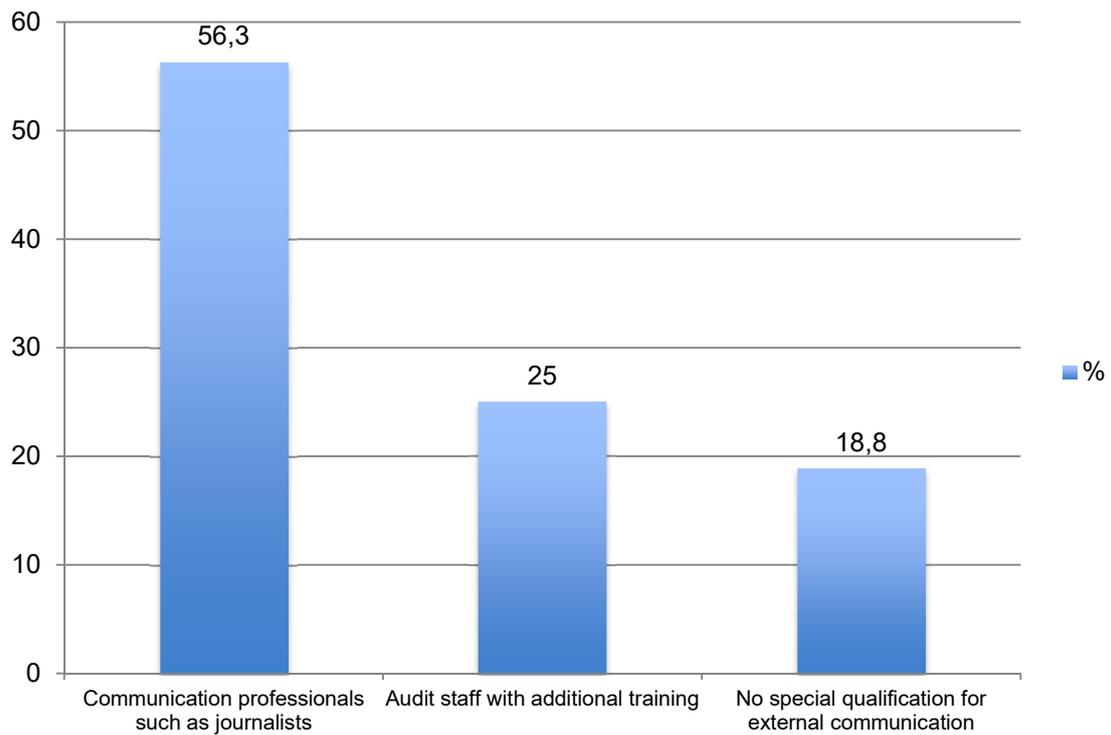
Most RAIs do not seek for external advice as regards communication to fulfil this role. The average is very low (2.87), which indicates that it is an activity essentially managed internally.

Figure 20: External advice as regards communication
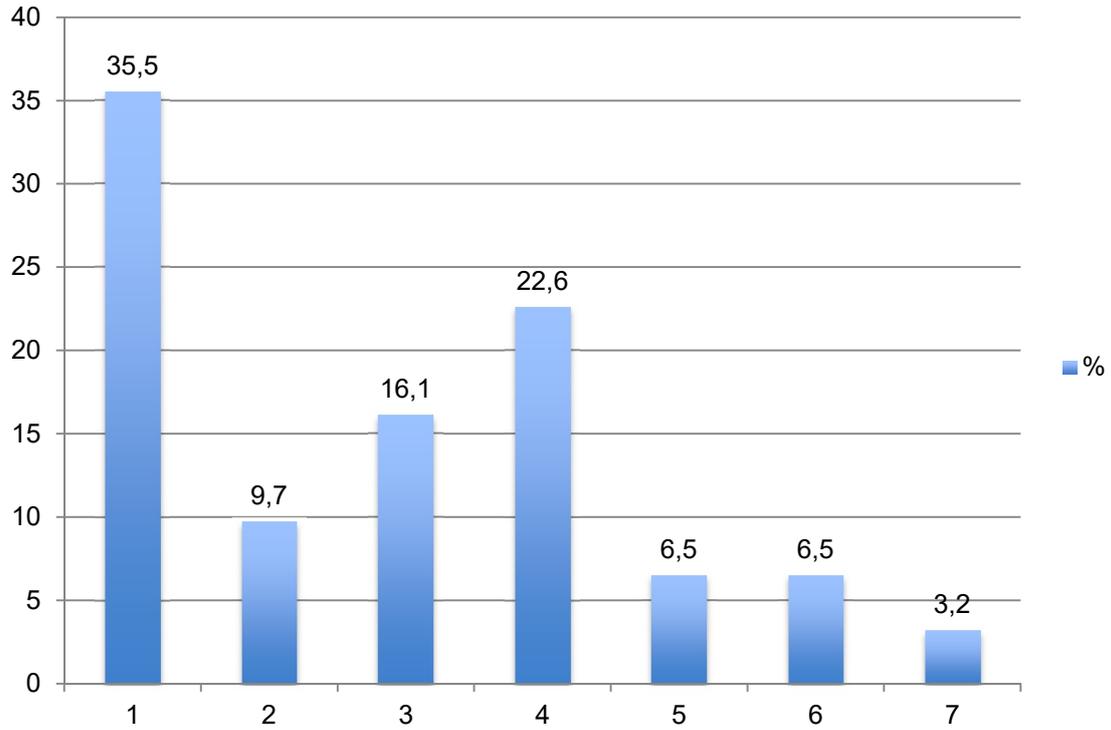
3.2 External communication management

Among the different communication functions, the function which is clearly considered the most important is the function concerning the publication of audit reports. Even though the dissemination of information about the institution and the different activities carried out are also considered very important (scores over 6 out of 7).

Figure 21: Importance of communication activities
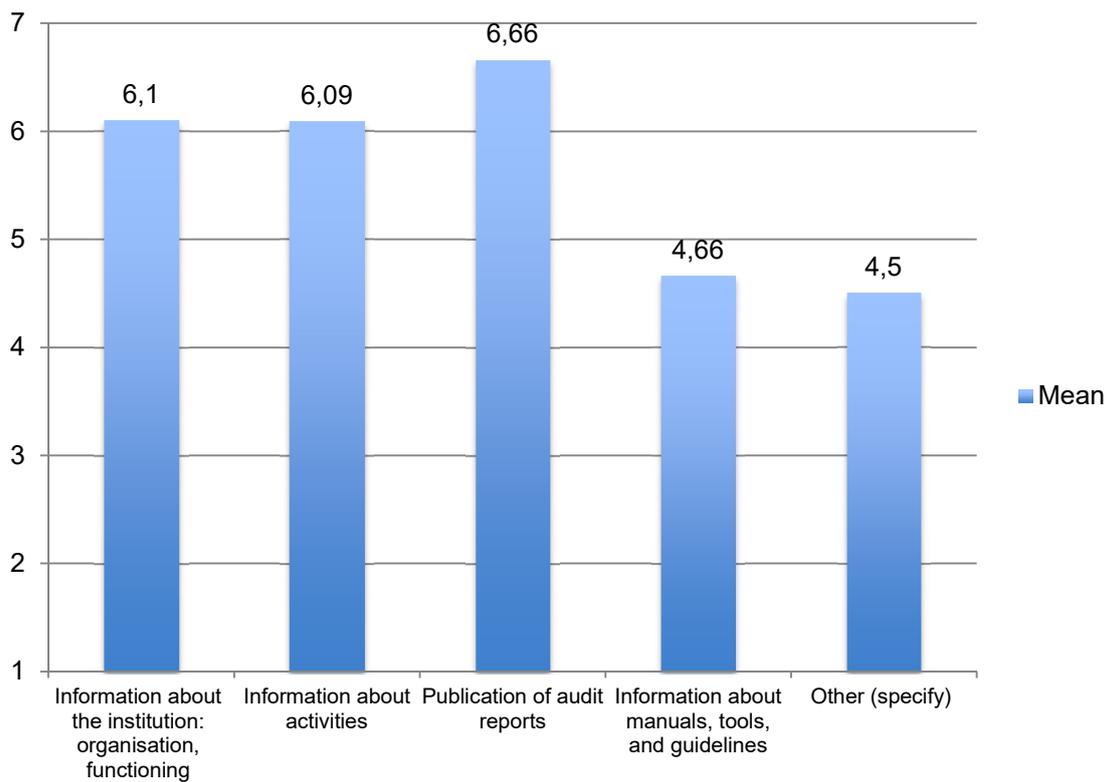
In general, there is great satisfaction in relation to the publication of audit reports, although there is room for improvement in what concerns the information disseminated concerning manuals, tools, and other guidelines.

Figure 22: The accomplishment of communication activities
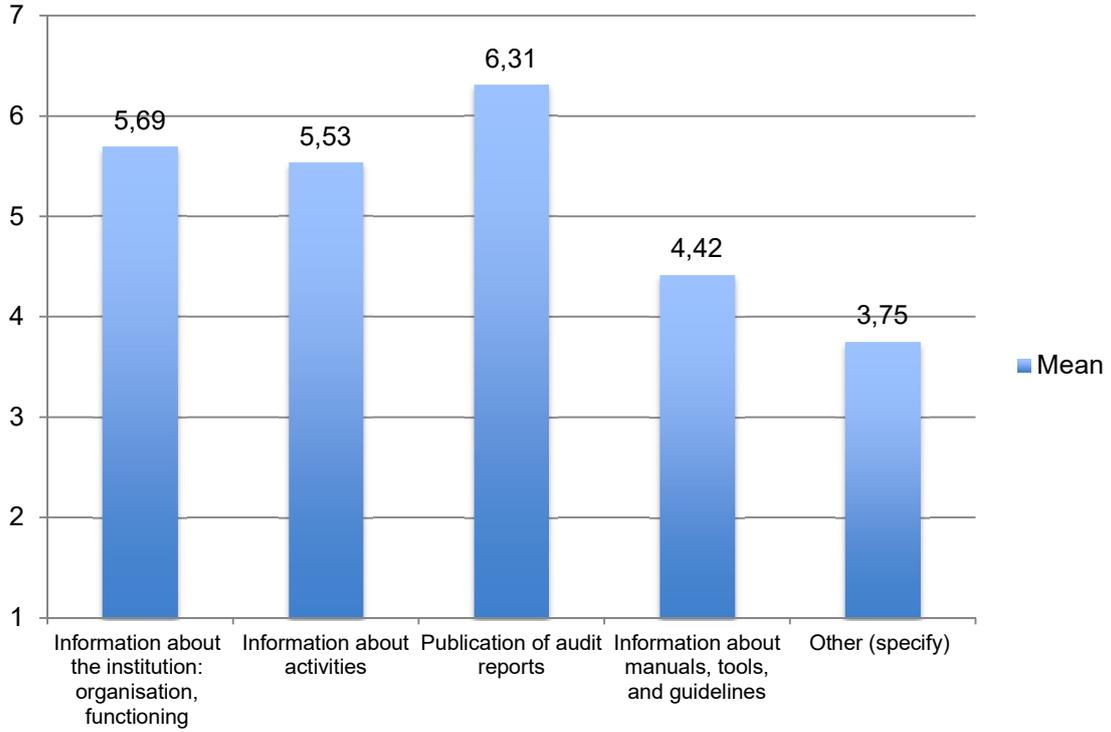
In any event, when comparing the importance attached and the valuation of actions performed by RAIs, we note that in all cases there is room for improvement in the different communication activities.

Figure 23: Importance/accomplishment
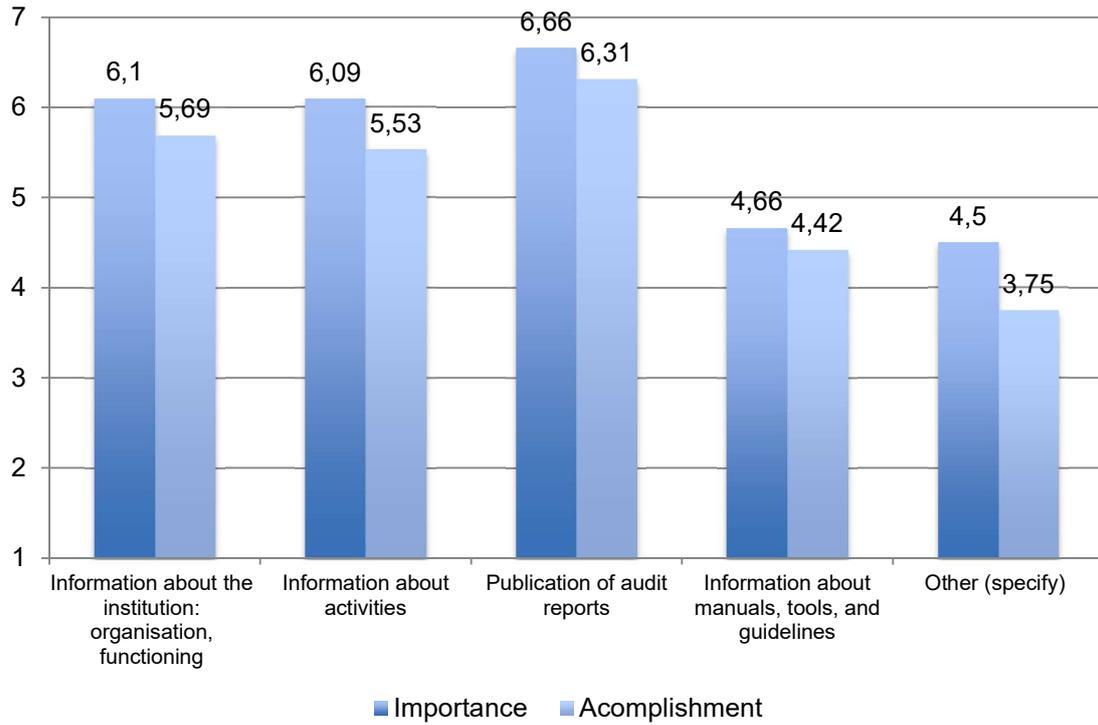
According to the organisations surveyed, the most important activities concern contacts with the media and the presentation of audit reports. A bit below is the search for information about the institution in the different media.

Figure 24: Importance of communications activities
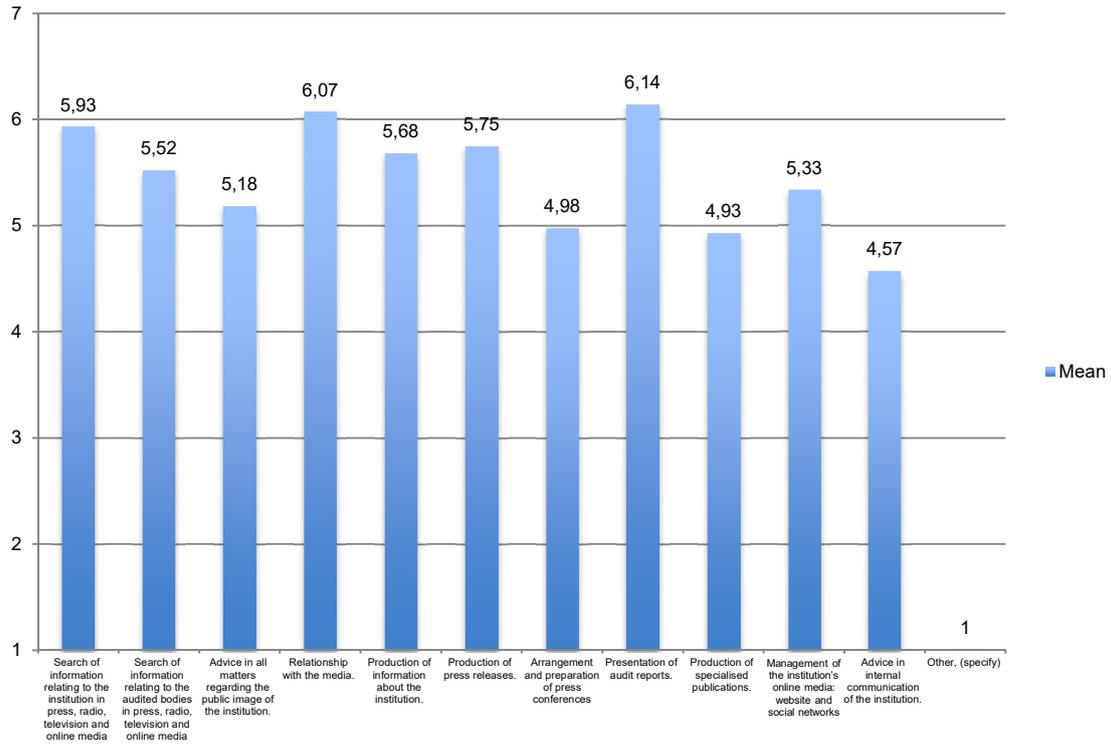
RAIs rate highly their performance in what concerns the search for information in the media, both data as regards the institution and the audited bodies. However, if we take a look at Figure 25 we can point out that the main deficiencies have to do with the preparation of press conferences, the production of specialised material and the advice on internal communication within the institution.

Figure 25: Carrying out of the communication activities
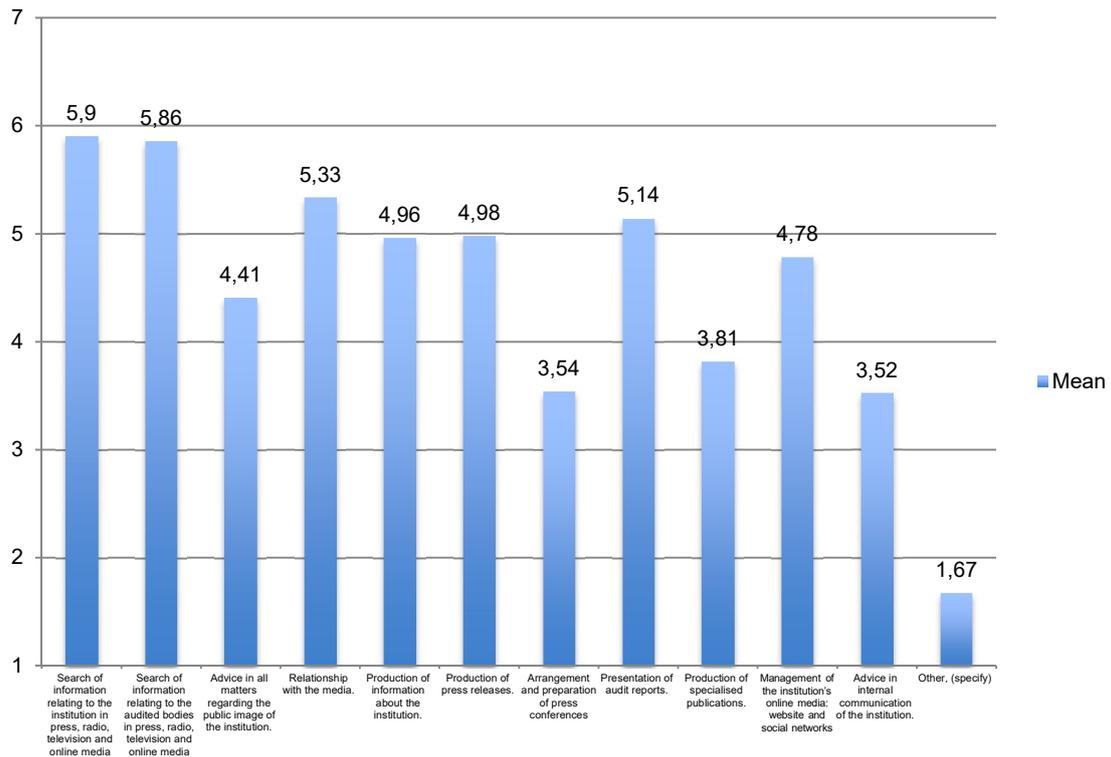
The main gaps occur precisely between importance and accomplishment. Therefore, where there is more room for improvement is in the presentation of audit reports, the arrangement and preparation of press conferences and the advice on internal communications within the institution.

Figure 26: Importance/accomplishment
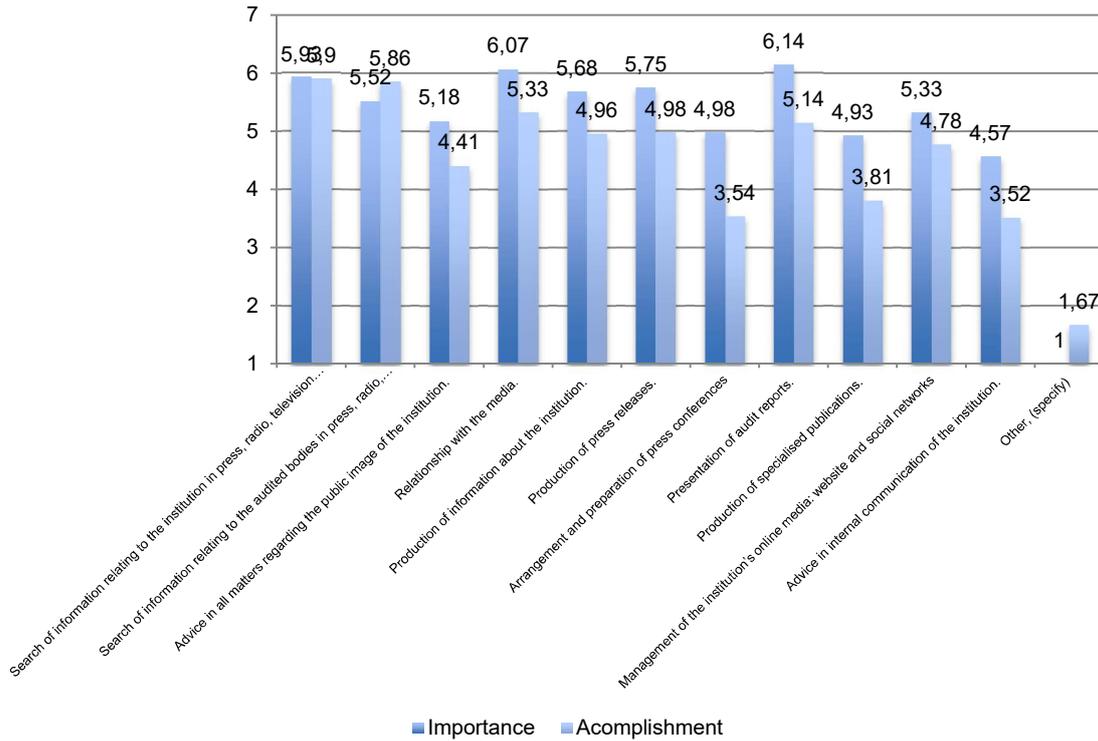
The main target groups of the communication of RAIs are the audited bodies and parliaments. No special stress is laid upon disseminating information to civil organisations and professional associations.

Figure 27: Addressees of information
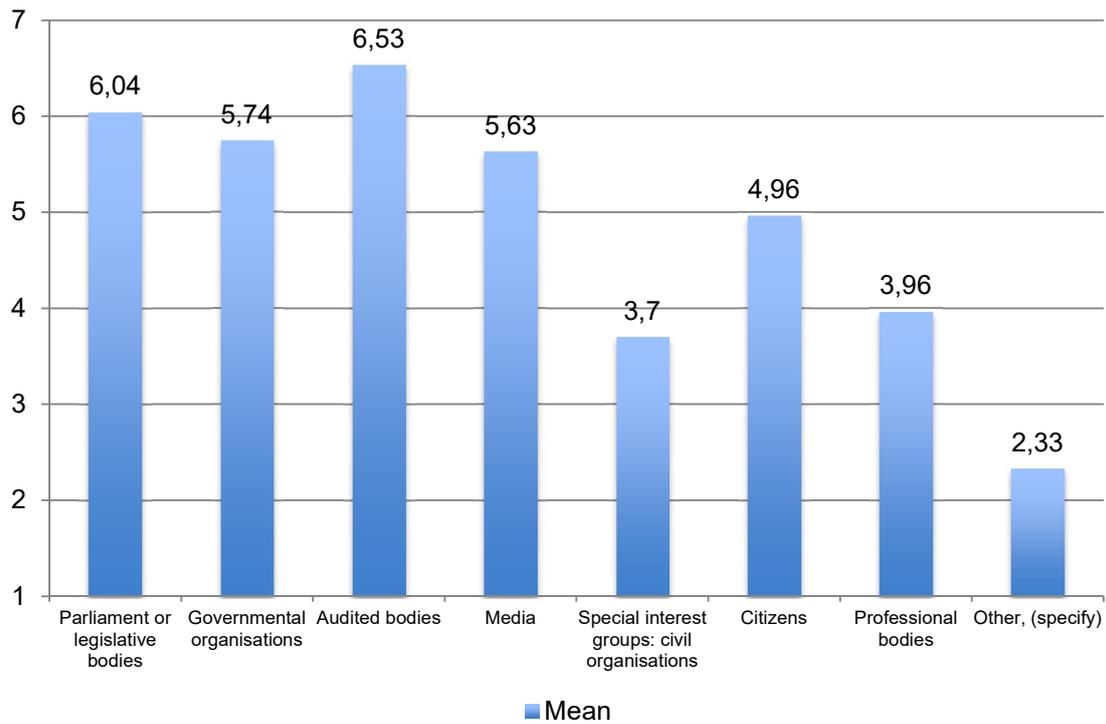
The most appropriate means to disseminate information on the RAI are direct contacts with the traditional media and, particularly, the website. By contrast, social networks are considered less suitable, although it may be interesting to explore the possibilities on the basis of the different contents taking into account the high penetration of some social networks in society in general.

Figure 28: The usefulness of media
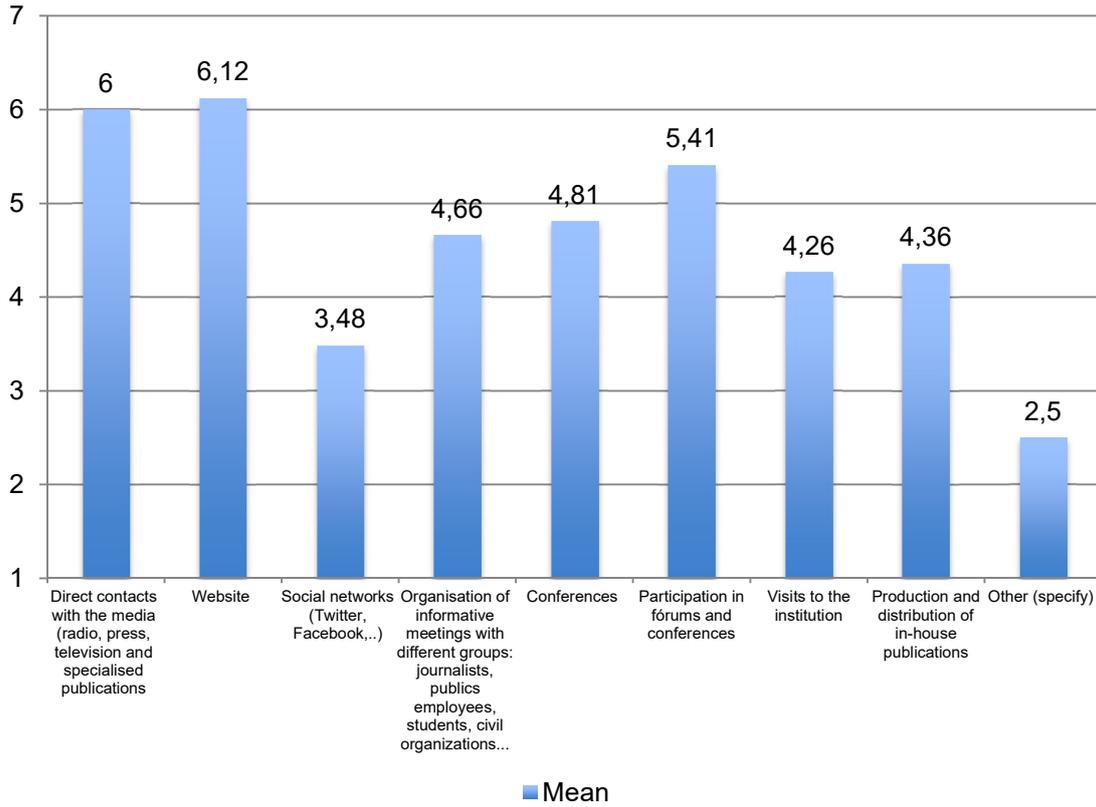
The tools better used by the RAIs themselves are, indeed, the traditional media and the official website, just the opposite is the case of the ability to use social networks.

Figure 29: Use of media
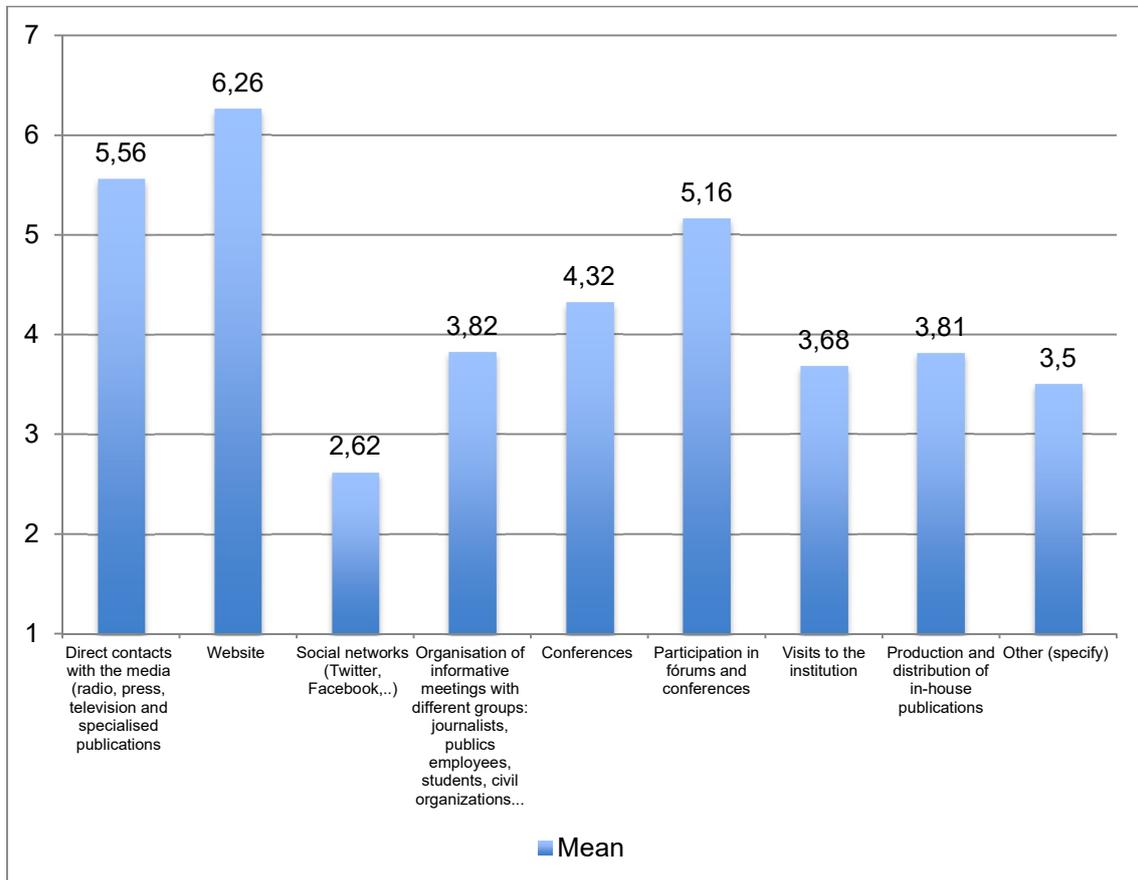
Therefore, it is considered that where there is still a long way to go is especially in social networks and in the organisation of information meetings with different groups or associations to inform about the activities carried out by the RAIs. However, it is considered that the use of the website is even beyond the necessary.

Figure 30: Importance/accomplishment
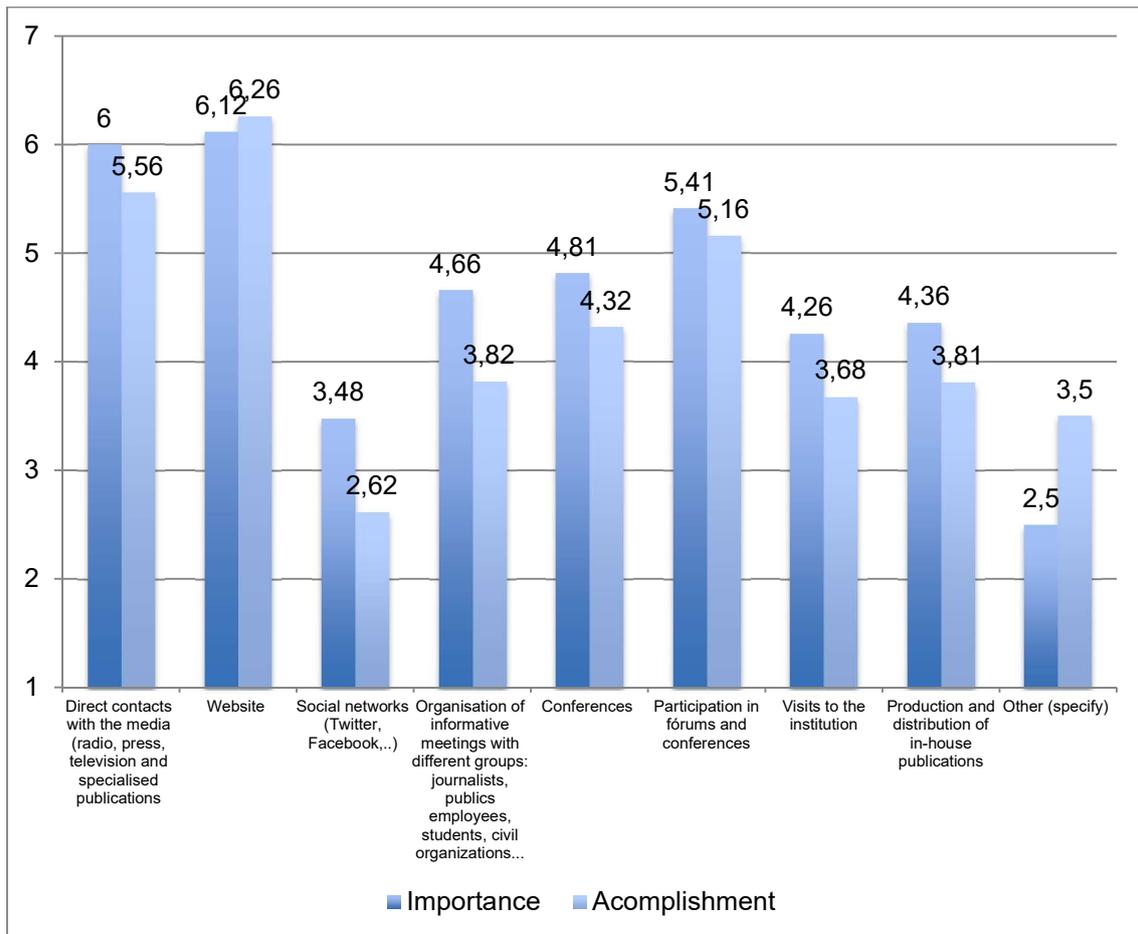
Precisely, the most important information concerning what is posted on the website is related to audit reports, contact information and organizational details, main objectives and strategies of the institution. However, it is used to a lesser extent for contracting, historical record and to provide economic and financial information.

Figure 31: Importance of the information provided through the website
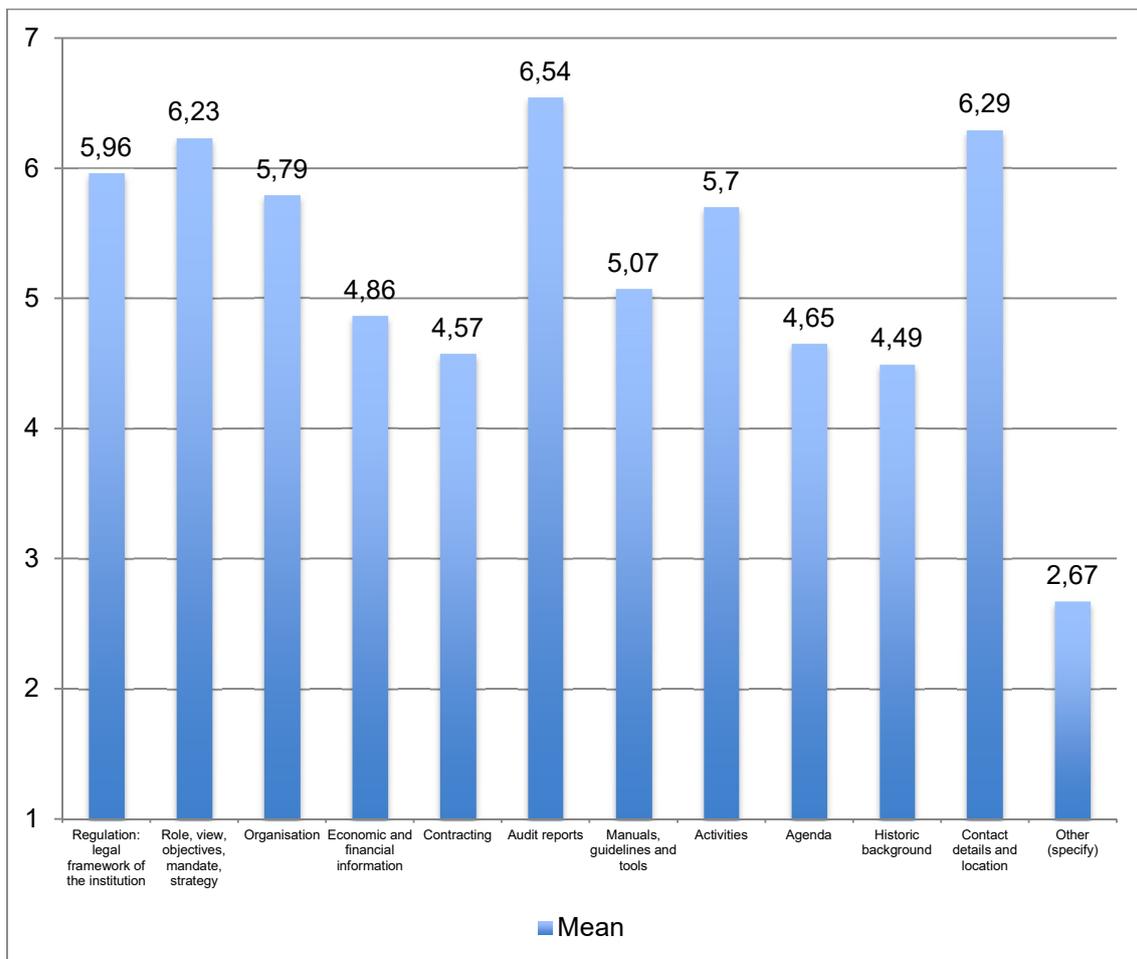
On the whole it is considered that the information which is transmitted through the website is very well managed, mainly the information relating to reports, contact details and legal regulations concerning the functioning of the institution.

Figure 32: Adequacy of the information provided through the website
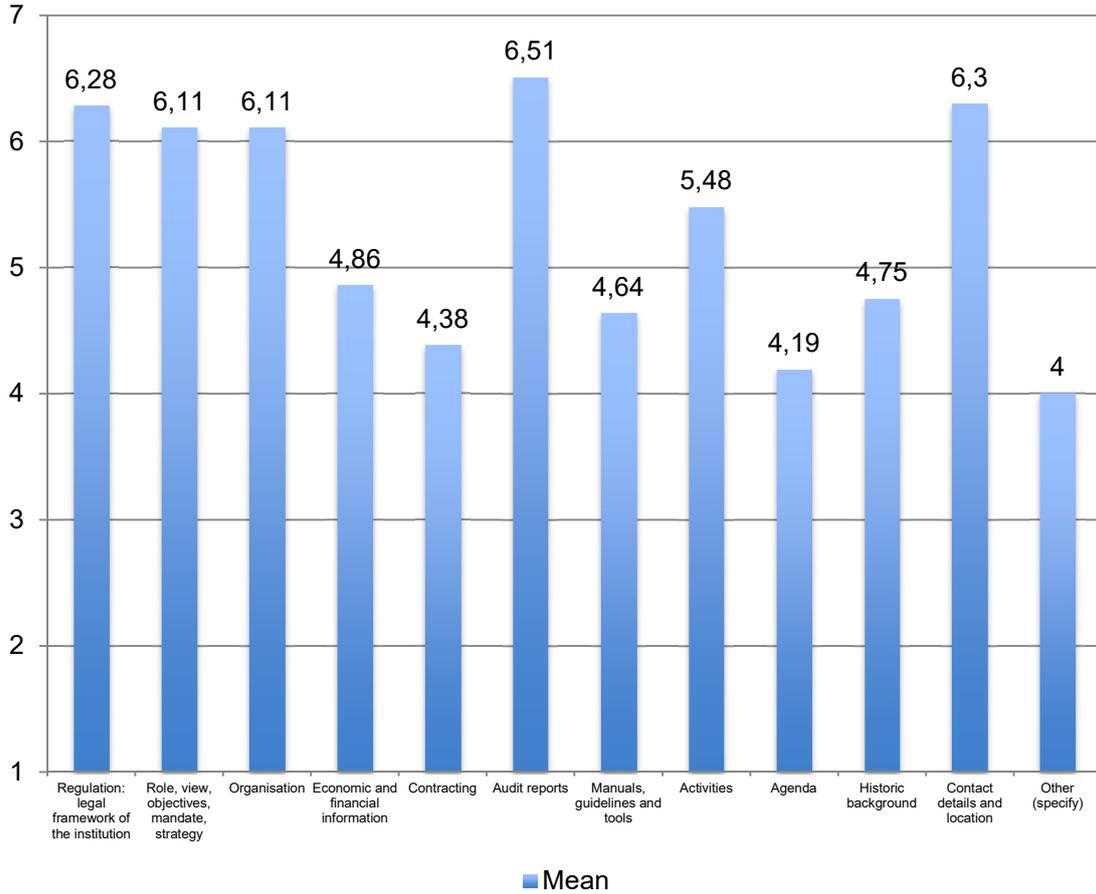
The main fields for improvement are linked to the publication of manuals, guides and tools, as well as the information on the agenda and the different activities of the institution.

Figure 33: Importance/accomplishment
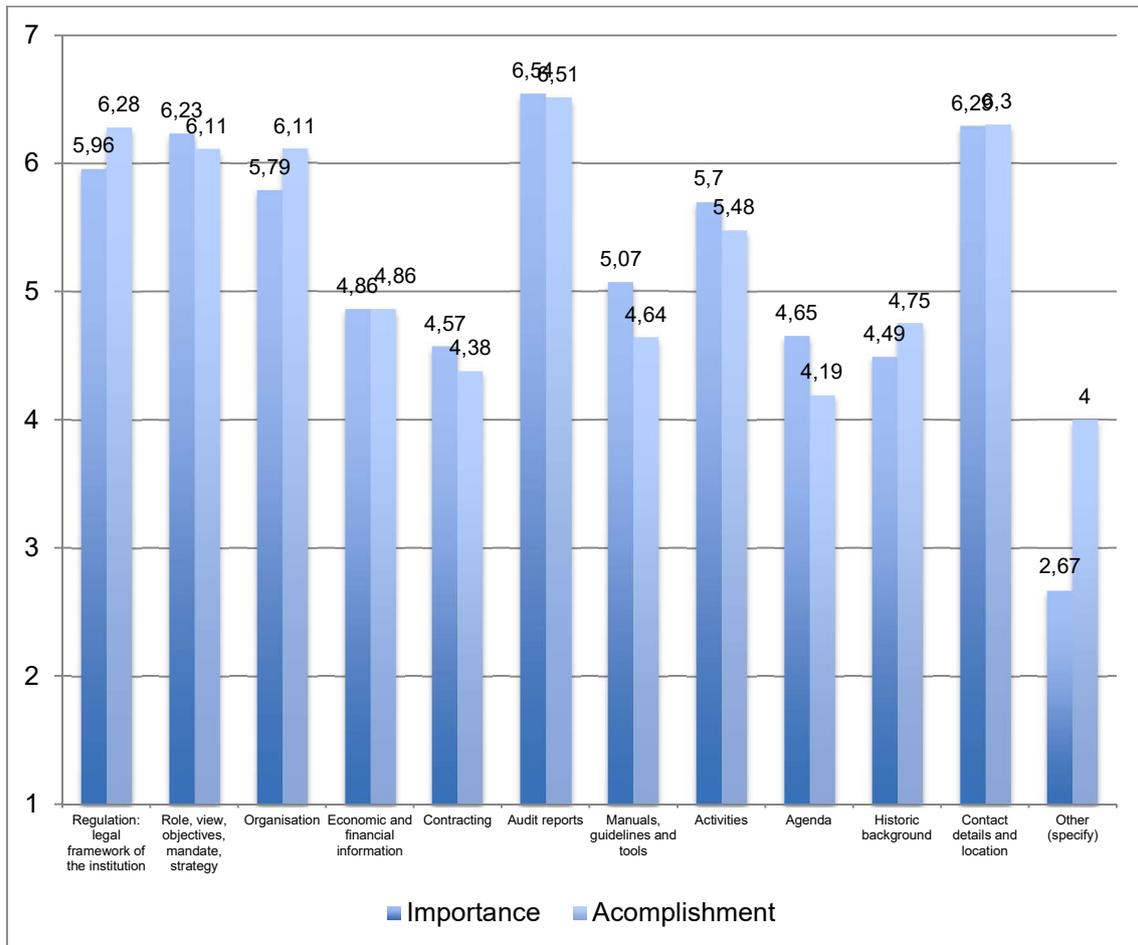
The most usual information which is normally included on the website has to do with full reports, executive summaries and press releases.

Figure 34: Most typical information provided on the website
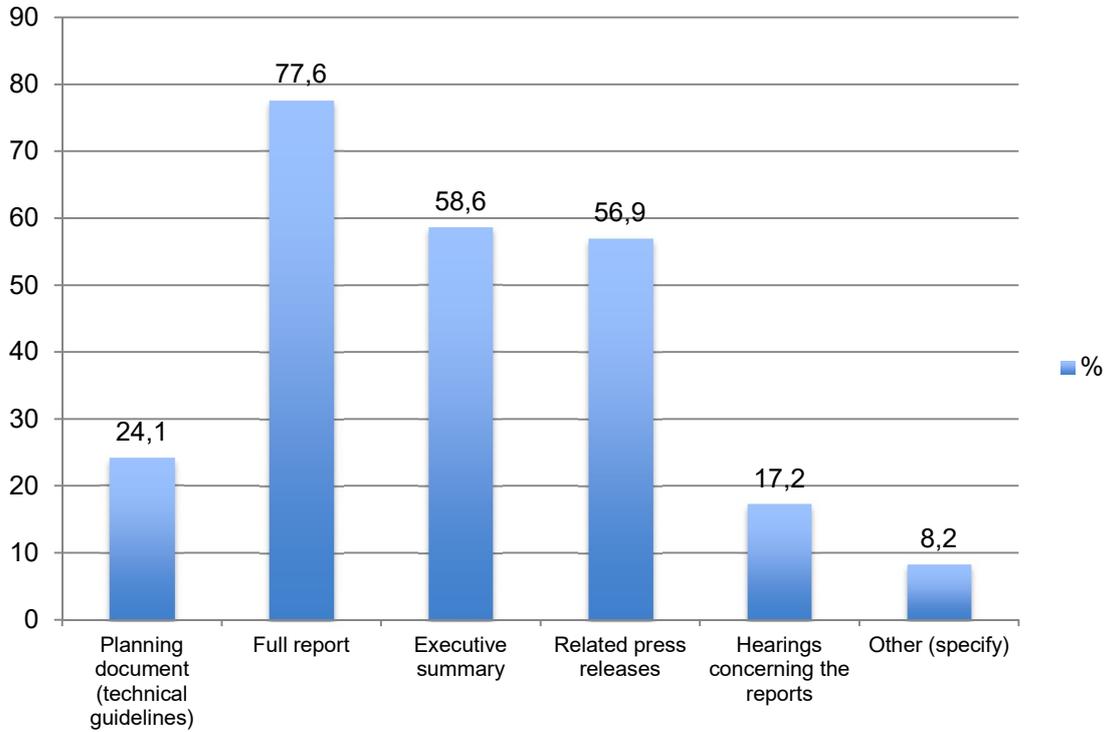
As it can become quite obvious from the comments made on some of the previous slides, social networks are hardly used by the institutions surveyed. Thus, only 22.4% say that they use social networks to some extent.

Figure 35: Use of social networks
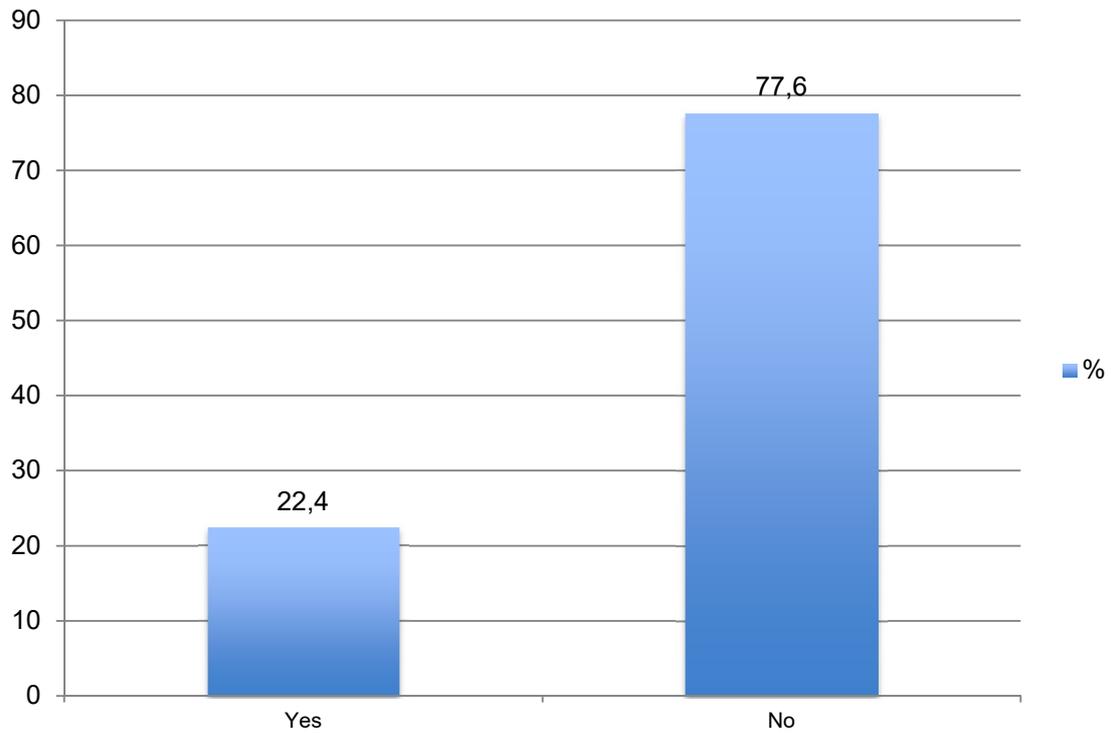
The networks which are the most used among the few organisations that use them are Twitter and, to a lesser extent, Facebook.

Figure 36: Means used in social networks
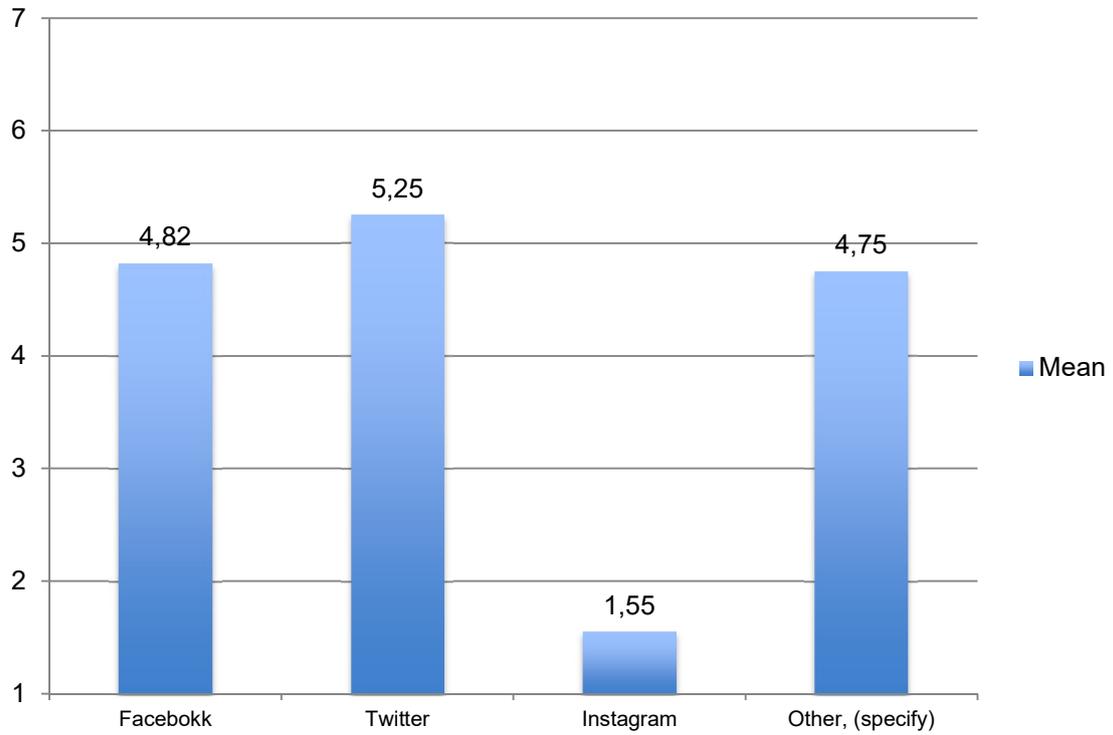
The information they usually transmit through social networks mainly concern audit reports and scheduled activities.

Figure 37: Most usual information transmitted through social networks

Figure 37: Most usual information transmitted through social networks
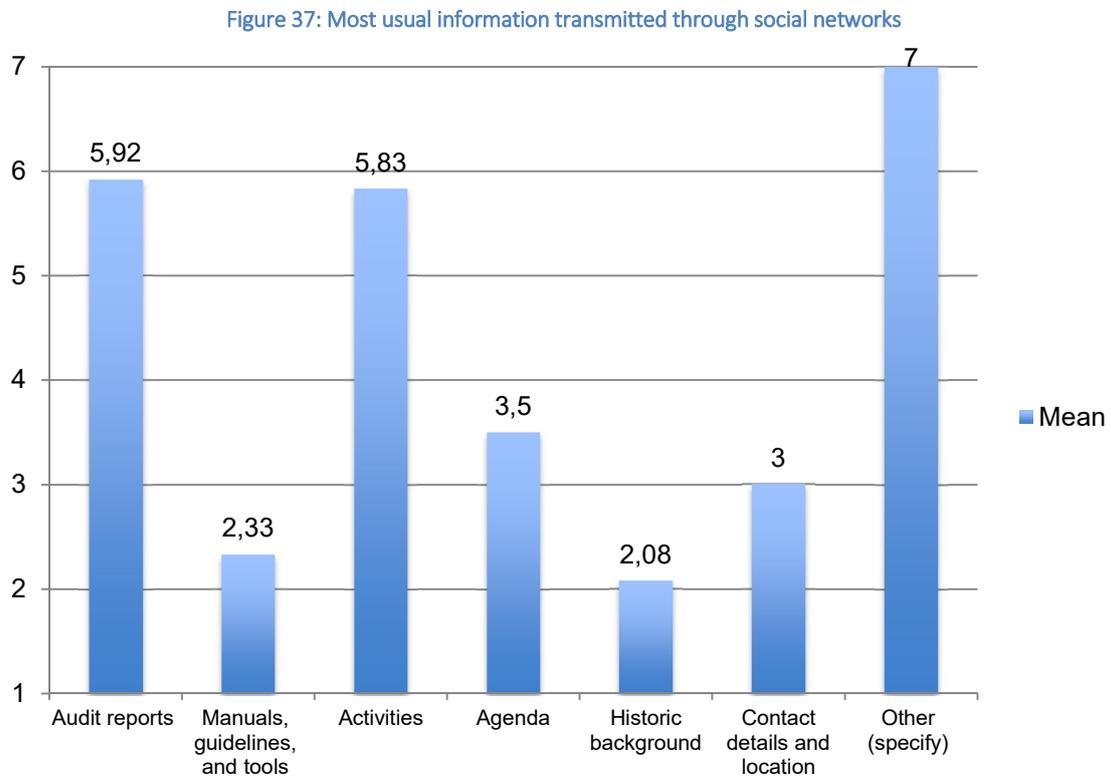
4 CONCLUSIONS

The results of the study show that the management of external communication in RAIs still have a long way to go. Even though the communication of the work performed is essential so that it be really useful for its addressees, there are still many RAIs which have a reactive attitude rather than a proactive one in this respect. Despite the fact that most RAIs have established an external/internal system of communication, both the content and the means used are open to improvement and more often than expected, scarcely formalised.

In the case of RAIs which have their communication strategy planned, the chosen time horizon is a year. However, considerable deficiencies are noted in the communications planning, given that regardless of the measures taken into account in order to implement it, in the end the process is meaningless, because the vast majority say that they lack a control system which would allow them to assess the degree of achievement of objectives and, if relevant, recommend actions to improve.

Very few RAIs claim to have monitoring mechanisms put in place. They state that the decisions to take corrective actions are basically the responsibility of the presidency, mainly because there is usually no communications department.

There are no action protocols for crisis situations. And this, in the current times of intensive use of communication technologies can become a problem in the short term.

The little importance which is generally given to communication is reflected in the training on this subject of the executive bodies and employees. The poor training is basically addressed to the executive managers, which does not help employees to become aware of the importance of transmitting to the external agents concerned the work carried out by these institutions.

As the establishment of communications departments can still be improved, the main role of communication is carried out by the presidency, since if there is a communications department, it reports directly to the presidency. Even in the case when there is a specific communications department, this department usually consists of one person or few people. In addition, it is relatively common that the people who work in communication do not have specific training on the subject. Nevertheless, preference is given to not to receive external training on communication, which is particularly significant.

The fundamental idea of what external communication should be is mainly associated to the publication of audit reports, as well as information on the institution and the activities conducted. However, with regard to the latter, it is estimated that there is ample room for improvement.

There is awareness that there is scope for improvement in what concerns the dissemination of manuals, tools and other useful guides for the different target groups at which these are addressed to.

The activities which are considered the most important regarding external communication are the presentation of audit reports and media relations.

Shortcomings are noted in connection with the preparation of press conferences. Also deficiencies are observed in the production of specialised material to be disseminated amongst a target audience. More specifically, where there is more room for improvement is in the submission of audit reports and the preparation of press conferences.

An excessively narrow view is noted concerning for whom the information being disseminated can be useful, with a clear focus on the audited bodies and members of parliament. There are other target groups of particular importance for which effort should be made to make them understand the usefulness of the information RAIs are in a position to provide.

To disseminate information RAIs still continue to rely on traditional off-line media and on first generation web systems (1.0). By contrast, social networks are considered a less suitable means, although this can clearly be an error in view of the vast penetration of some social networks in society in general.

It is considered that the main opportunities for improvement in relation to the communication managed through the website are in the publication of manuals, guidelines and tools, agendas and different activities of the institution. While the most common on the web are reports, executive summaries and press releases, all of this with a distinct unidirectional character, and therefore slightly distant from what nowadays is expected to be provided by a website.

5 RECOMMENDATIONS

Finally and taking into account the results achieved and the conclusions discussed earlier, the following action plan is proposed:

1. Introduce a complete process of communication strategy which includes planning, execution and control.

2. Establish a communications department which has a formalised structure with specialised professionals in the field of communication and which reports to the presidency.

3. Establish a communication protocol to act in crisis situations, review it regularly and if need be, update it.

4. Establish training programmes on communication, addressed not only to the presidency or executive managers, but also to all organisation's employees, particularly those responsible for the planning, implementation and control of the organisation's communication strategy.

5. Establish communication systems which are more interactive and bidirectional to enable the RAI to provide a better service in the process of knowledge and understanding of the organisation's activities by its different target groups.

6. Enhance efforts to reach target groups other than the traditional ones for which the information the RAI can provide may be useful.

7. Enhance the use of internet for communication purposes, but relying more on 2.0 systems, providing the opportunity to interact, advice and even create to the final information recipients.

8. Deepen the use of social networks as means of disseminating contents related to the different areas of activity of RAIs. This is the reason why it is highly recommended to create a position of community manager.

9. Facilitate understanding of audit reports, making them more accessible to the public, providing knowledge, instruments and tools which support transparency of public management.

10. Diversify the content of the communication of RAIs with the aim of promoting the culture of control and accountability.

6 REFERENCES

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7 ANNEXES

7.1 Questionnaire

Dear colleagues,

In accordance with the decision adopted at its last general assembly, a working group of EURORAI, in collaboration with the University of Granada, is currently conducting a survey to analyse the current situation of external communication among its member institutions.

The study attempts to produce some guidelines on external communication for regional public sector audit institutions.

In order to achieve this objective we require a series of data concerning your institution and we would be grateful if you could respond to the following questionnaire.

Thank you very much in advance.

Yours sincerely,

The General Secretariat of EURORAI

ORGANISATION OF COMMUNICATION IN THE INSTITUTION

The communication strategy in your institution is a requirement established by …

- Regional legislation
- State legislation
- Self-regulation
- Other

The structure of the communication strategy in your institution contains:

- External communication
- Internal communication
- External and internal communication

What is, in your opinion, the degree of formalisation of the communication system in your institution? (1 Entirely no formalized to 7 Entirely formalized):

In the event that the communication system is NOT formalised (score lower than 4 in the previous question), what is the time horizon for its formalisation:

- In the short term (before 1 year)
- In the medium term (between 1 and 3 years)
- In the long run (4 or 5 years)
- It is not among our priorities

Is there a periodic communication plan giving key targets and defining formulas

and tools to attain them?

- Yes
- No

If so, Which is the timing of the plan?

- Yearly

- Biannual
- Three-year plan
- Five-year plan
- Other

Are there clearly defined control procedures to assess the implementation of the aims established in the communication plan?

- Yes
- No

Are there protocols of adjustment measures in case deviations are found?

- Yes
- No

If so, Who is held accountable for this?

- Presidency
- General Secretariat
- Collegiate body
- Communications department
- Person designated for that purpose

When is the control implemented?

- Recurring test (every month)
- Several times a year
- At the end of the year

How long does it take to make the necessary corrections?

- Immediately
- Within one month of the detection
- Between 1 and 3 months from the detection
- More than three months

The degree of formalisation of the communication protocol for crisis situations

in my institution is (1 not at all formalized to 7 enterely formalised): _____

If there is some degree of formalisation (score above 4 in the previous

answer), how often is it updated?

- Every year
- Every two years
- Every three years
- Other longer periodicities

Which is the degree of training in the field of communication received by the

following groups of personnel working in the institution? (1 They do not receive

any training, 7 continuous training)

- Members of the board _____
- Audit staff _____
- Other staff _____

What level of responsibility in the communication planning of the institution have

the following positions? (1 no responsibility, 7 high responsibility)

- Presidency _____
- General Secretariat   _____
- Collegiate _____
- body/management   _____
- Communications department _____
- Person appointed to that effect _____
- Other persons. Specify… _____

Is there a communications department?

- Yes
- No

–

Under who falls the communications department in the organisational

structure of the institution?

- Presidency
- General Secretariat
- Collegiate body
- Other (specify)

How many people work in the department?

- 1
- 2-3
- More than 3

What qualifications do they have?

- Communication professionals such as journalists
- Audit staff with additional training
- No special qualification for external communication

Does your institution use professional advice for its external presentation? (1 not external advice to 7 high external advice):_____

What is your annual budget for external communication (in % of the total budget

of the institution)? _____

EXTERNAL COMMUNICATION

In your opinion, how important (1 of little importance, 7 very important) are the

following external communication functions of audit institutions?

- Information about the institution: organisation, functioning _____
- Information about activities_____
- Publication of audit reports_____
- Information about manuals, tools, and guidelines_____
- Other (specify) _____

In your institution, which is the degree of accomplishment (1 low degree, 7

high degree) of the following external communication functions?

- Information about the institution: organisation, functioning _____
- Information about activities_____
- Publication of audit reports_____
- Information about manuals, tools, and guidelines_____
- Other (specify) _____

In your view, how important (1 unimportant, 7 very important) are the following

activities relating to the communication function of audit institutions?

- Search of information relating to the institution in press, radio, television and online media _____
- Search of information relating to the audited bodies in press, radio, television andonline media _____
- Advice in all matters regarding the public image of the institution. _____
- Relationship with the media. _____
- Production of information about the institution. _____
- Production of press releases. _____
- Arrangement and preparation of press conferences_____
- Presentation of audit reports. _____
- Production of specialised publications. _____
- Management of the institution's online media: website and social networks_____
- Advice in internal communication of the institution. _____
- Other, (specify) _____

In your institution, how often are the following activities carried out? (1 never, 7 very often)

- Search of information relating to the institution in press, radio, television and online media _____
- Search of information relating to the audited bodies in press, radio, television andonline media _____
- Advice in all matters regarding the public image of the institution. _____
- Relationship with the media. _____
- Production of information about the institution. _____
- Production of press releases. _____
- Arrangement and preparation of press conferences_____
- Presentation of audit reports. _____
- Production of specialised publications. _____
- Management of the institution's online media: website and social networks_____
- Advice in internal communication of the institution. _____
- Other, (specify) _____

Evaluate the degree (1 never, 7 very often) your institution provides information to the following target groups.

- Parliament or legislative bodies
- Governmental organisations
- Audited bodies
- Media
- Special interest groups: civil organisations
- Citizens
- Professional bodies
- Other, (specify)

In your view, what is the usefulness (1 not useful at all, 7 very useful) of the following means of communication when addressing the different target audiences?

- Direct contacts with the media (radio, press, television and specialised publications _____
- Website _____
- Social networks (Twitter, Facebook,..) _____

- Organisation of informative meetings with different groups: journalists, publics employees, students, civil organizations... _____
- Conferences _____
- Participation in fórums and conferences_____
- Visits to the institution_____
- Production and distribution of in-house publications_____
- Other (specify) _____

In your institution, evaluate the use (1 none, 7 very high) which is being made

of the following means of communication when addressing the different target

audiences?

- Direct contacts with the media (radio, press, television and specialised publications _____
- Website _____
- Social networks (Twitter, Facebook,..) _____
- Organisation of informative meetings with different groups: journalists, publics employees, students, civil organizations... _____
- Conferences _____
- Participation in fórums and conferences_____
- Visits to the institution_____
- Production and distribution of in-house publications_____
- Other (specify) _____

With respect to the communication via the website:

In your view, how important is the information published on the websites of audit

institutions concerning? (1 of little importance, 7 very important):

- Regulation: legal framework of the institution
- Role, view, objectives, mandate, strategy
- Organisation
- Economic and financial information
- Contracting
- Audit reports
- Manuals, guidelines and tools
- Activities
- Agenda
- Historic background
- Contact details and location
- Other (specify)

In your institution, how comprehensive is the information published on the website concerning? (1 not at all comprehensive, 7 very comprehensive):

- Regulation: legal framework of the institution
- Role, view, objectives, mandate, strategy
- Organisation
- Economic and financial information
- Contracting
- Audit reports
- Manuals, guidelines and tools
- Activities
- Agenda
- Historic background
- Contact details and location
- Other (specify)

If they are published, please specify which information about audit reports is included on the website

- Planning document (technical guidelines)
- Full report
- Executive summary
- Related press releases
- Hearings concerning the reports
- Other (specify)

Does the institution use Social Networks?

- Yes
- No

How does the institution use them (1 they are not used, 7 every day)?

- Facebook _____
- Twitter_____
- Instagram_____
- Other (specify) _____

How often (1 never, 7 very often) does the institution report through social networks on:

- Audit reports _____
- Manuals, guidelines, andtools_____
- Activities_____
- Agenda_____
- Historic background_____
- Contact details and location_____
- Other (specify) _____

7.2 Frecuency tables

The communication strategy in your institution is a requirement established by …

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Regional legislation	6	10,3	10,5	10,5
	State legislation	16	27,6	28,1	38,6
	Self-regulation	31	53,4	54,4	93,0
	Other	4	6,9	7,0	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

The structure of the communication strategy in your institution contains:

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	External communication	8	13,8	14,0	14,0
	Internal communication	2	3,4	3,5	17,5
	External and internal communication	47	81,0	82,5	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

What is, in your opinion, the degree of formalisation of the communication system in your institution? - Entirely no formalized:Entirely formalized

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	2	5	8,6	8,6	8,6
	3	7	12,1	12,1	20,7
	4	13	22,4	22,4	43,1
	5	16	27,6	27,6	70,7
	6	10	17,2	17,2	87,9
	7	7	12,1	12,1	100,0
	Total	58	100,0	100,0	

In the event that the communication system is NOT formalised (score lower than 4 in the previous question), what is the time horizon for its formalisation:

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	In the short term (before 1 year)	2	3,4	50,0	50,0
	In the medium term (between 1 and 3 years)	1	1,7	25,0	75,0
	It is not among our priorities	1	1,7	25,0	100,0
	Total	4	6,9	100,0	
Missing		54	93,1		
Total		58	100,0		

Is there a periodic communication plan giving key targets and defining formulas and tools to attain them?

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Yes	23	39,7	40,4	40,4
	No	34	58,6	59,6	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

If so, Which is the timing of the plan?

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Yearly	15	25,9	65,2	65,2
	Biannual	1	1,7	4,3	69,6
	Three-year plan	2	3,4	8,7	78,3
	Five-year plan	1	1,7	4,3	82,6
	Other	4	6,9	17,4	100,0
	Total	23	39,7	100,0	
Missing		35	60,3		
Total		58	100,0		

Are there clearly defined control procedures to assess the implementation of the aims established in the communication plan?

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Yes	20	34,5	37,0	37,0
	No	34	58,6	63,0	100,0
	Total	54	93,1	100,0	
Missing		4	6,9		
Total		58	100,0		

Are there protocols of adjustment measures in case deviations are found?

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Yes	15	25,9	27,8	27,8
	No	39	67,2	72,2	100,0
	Total	54	93,1	100,0	
Missing		4	6,9		
Total		58	100,0		

If so, Who is held accountable for this?

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Presidency	7	12,1	43,8	43,8
	Collegiate body	1	1,7	6,3	50,0
	Communications department	4	6,9	25,0	75,0
	Person designated for that purpose	4	6,9	25,0	100,0
	Total	16	27,6	100,0	
Missing		42	72,4		
Total		58	100,0		

When is the control implemented?

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Recurring test (every month)	3	5,2	20,0	20,0
	Several times a year	9	15,5	60,0	80,0
	At the end of the year	3	5,2	20,0	100,0
	Total	15	25,9	100,0	
Missing		43	74,1		
Total		58	100,0		

How long does it take to make the necessary corrections?

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Immediately	9	15,5	60,0	60,0
	Within one month of the detection	3	5,2	20,0	80,0
	Between 1 and 3 months from the detection	2	3,4	13,3	93,3
	More than three months	1	1,7	6,7	100,0
	Total	15	25,9	100,0	
Missing		43	74,1		
Total		58	100,0		

The degree of formalisation of the communication protocol for crisis situations in my institution is: - Not at all formalised:Entirely formalised

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	14	24,1	25,5	25,5
	2	11	19,0	20,0	45,5
	3	6	10,3	10,9	56,4
	4	11	19,0	20,0	76,4
	5	6	10,3	10,9	87,3
	6	4	6,9	7,3	94,5
	7	3	5,2	5,5	100,0
	Total	55	94,8	100,0	
Missing		3	5,2		
Total		58	100,0		

If there is some degree of formalisation (score above 4 in the previous answer), how often is it updated?

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Every year	4	6,9	26,7	26,7
	Every two years	1	1,7	6,7	33,3
	Every three years	1	1,7	6,7	40,0
	Other longer periodicities	9	15,5	60,0	100,0
	Total	15	25,9	100,0	
Missing		43	74,1		
Total		58	100,0		

Which is the degree of training in the field of communication received by the following groups of personnel working in the institution? (1 They do not receive any training, 7 continuous training) - Members of the board

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	13	22,4	24,1	24,1
	2	4	6,9	7,4	31,5
	3	4	6,9	7,4	38,9
	4	11	19,0	20,4	59,3
	5	7	12,1	13,0	72,2
	6	7	12,1	13,0	85,2
	7	8	13,8	14,8	100,0
	Total	54	93,1	100,0	
Missing		4	6,9		
Total		58	100,0		

Which is the degree of training in the field of communication received by the following groups of personnel working in the institution? (1 They do not receive any training, 7 continuous training) - Audit staff

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	16	27,6	29,6	29,6
	2	4	6,9	7,4	37,0
	3	11	19,0	20,4	57,4
	4	13	22,4	24,1	81,5
	5	4	6,9	7,4	88,9
	6	3	5,2	5,6	94,4
	7	3	5,2	5,6	100,0
	Total	54	93,1	100,0	
Missing		4	6,9		
Total		58	100,0		

Which is the degree of training in the field of communication received by the
following groups of personnel working in the institution? (1 They do not receive
any training, 7 continuous training) - Other staff

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	15	25,9	28,8	28,8
	2	11	19,0	21,2	50,0
	3	7	12,1	13,5	63,5
	4	11	19,0	21,2	84,6
	5	3	5,2	5,8	90,4
	6	3	5,2	5,8	96,2
	7	2	3,4	3,8	100,0
	Total	52	89,7	100,0	
Missing		6	10,3		
Total		58	100,0		

What level of responsibility in the communication planning of the institution have
the following positions? (1 no responsibility, 7 high responsibility) - Presidency

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	1	1,7	1,8	1,8
	4	2	3,4	3,6	5,5
	6	9	15,5	16,4	21,8
	7	43	74,1	78,2	100,0
	Total	55	94,8	100,0	
Missing		3	5,2		
Total		58	100,0		

What level of responsibility in the communication planning of the institution have
the following positions? (1 no responsibility, 7 high responsibility) - General Secretariat

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	13	22,4	35,1	35,1
	3	2	3,4	5,4	40,5
	4	7	12,1	18,9	59,5
	5	4	6,9	10,8	70,3
	6	4	6,9	10,8	81,1
	7	7	12,1	18,9	100,0
	Total	37	63,8	100,0	
Missing		21	36,2		
Total		58	100,0		

What level of responsibility in the communication planning of the institution have
the following positions? (1 no responsibility, 7 high responsibility) - Collegiate body/management

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	9	15,5	20,0	20,0
	2	1	1,7	2,2	22,2
	3	1	1,7	2,2	24,4
	4	8	13,8	17,8	42,2
	5	11	19,0	24,4	66,7
	6	7	12,1	15,6	82,2
	7	8	13,8	17,8	100,0
	Total	45	77,6	100,0	
Missing		13	22,4		
Total		58	100,0		

What level of responsibility in the communication planning of the institution have the following positions? (1 no responsibility, 7 high responsibility) - Communications department

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	8	13,8	20,0	20,0
	4	1	1,7	2,5	22,5
	5	8	13,8	20,0	42,5
	6	4	6,9	10,0	52,5
	7	19	32,8	47,5	100,0
	Total	40	69,0	100,0	
Missing		18	31,0		
Total		58	100,0		

What level of responsibility in the communication planning of the institution have the following positions? (1 no responsibility, 7 high responsibility) - Person appointed to that effect

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	6	10,3	16,7	16,7
	2	1	1,7	2,8	19,4
	3	3	5,2	8,3	27,8
	4	2	3,4	5,6	33,3
	5	7	12,1	19,4	52,8
	6	6	10,3	16,7	69,4
	7	11	19,0	30,6	100,0
	Total	36	62,1	100,0	
Missing		22	37,9		
Total		58	100,0		

What level of responsibility in the communication planning of the institution have the following positions? (1 no responsibility, 7 high responsibility) - Other persons. Specify…

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	12	20,7	80,0	80,0
	2	1	1,7	6,7	86,7
	6	2	3,4	13,3	100,0
	Total	15	25,9	100,0	
Missing		43	74,1		
Total		58	100,0		

What level of responsibility in the communication planning of the institution have the following positions? (1 no responsibility, 7 high responsibility) - Other persons. Specify… - Text

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid		56	96,6	96,6	96,6
	audit staff	1	1,7	1,7	98,3
	President's assistant	1	1,7	1,7	100,0
	Total	58	100,0	100,0	

Is there a communications department?

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Yes	31	53,4	54,4	54,4
	No	26	44,8	45,6	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

Under who falls the communications department in the organisational structure of the institution? - Selected Choice

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Presidency	26	44,8	81,3	81,3
	General Secretariat	5	8,6	15,6	96,9
	Other (specify)	1	1,7	3,1	100,0
	Total	32	55,2	100,0	
Missing		26	44,8		
Total		58	100,0		

Under who falls the communications department in the organisational
structure of the institution? - Other (specify) - Text

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid		57	98,3	98,3	98,3
	specialist	1	1,7	1,7	100,0
	Total	58	100,0	100,0	

How many people work in the department?

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	11	19,0	34,4	34,4
	2-3	12	20,7	37,5	71,9
	More than 3	9	15,5	28,1	100,0
	Total	32	55,2	100,0	
Missing		26	44,8		
Total		58	100,0		

What qualifications do they have?

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Communication professionals such as journalists	18	31,0	56,3	56,3
	Audit staff with additional training	8	13,8	25,0	81,3
	No special qualification for external communication	6	10,3	18,8	100,0
	Total	32	55,2	100,0	
Missing		26	44,8		
Total		58	100,0		

Does your institution use professional advice for its external presentation? - No external advice:High external advice

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	11	19,0	35,5	35,5
	2	3	5,2	9,7	45,2
	3	5	8,6	16,1	61,3
	4	7	12,1	22,6	83,9
	5	2	3,4	6,5	90,3
	6	2	3,4	6,5	96,8
	7	1	1,7	3,2	100,0
	Total	31	53,4	100,0	
Missing		27	46,6		
Total		58	100,0		

What is your annual budget for external communication (in % of the total budget of the institution)?

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid		12	20,7	20,7	20,7
	-	1	1,7	1,7	22,4
	>1%	1	1,7	1,7	24,1
	0	7	12,1	12,1	36,2
	0,0036%	1	1,7	1,7	37,9
	0,1 % (entspricht rd. 8 TEUR)	1	1,7	1,7	39,7
	0,1%	1	1,7	1,7	41,4
	0,2 %	1	1,7	1,7	43,1
	0,5 % including personal	1	1,7	1,7	44,8
	0,5%	2	3,4	3,4	48,3
	0,64%	1	1,7	1,7	50,0
	0.03%	1	1,7	1,7	51,7
	0.5	1	1,7	1,7	53,4
	0%	1	1,7	1,7	55,2
	1	1	1,7	1,7	56,9
	1,0	1	1,7	1,7	58,6
	1,65%	1	1,7	1,7	60,3
	1%	3	5,2	5,2	65,5
	12%	1	1,7	1,7	67,2
	16,200 (without VAT) paid to an external communications company (0.22 % of total budget)	1	1,7	1,7	69,0
	2%	1	1,7	1,7	70,7
	5	1	1,7	1,7	72,4
	5%	1	1,7	1,7	74,1
	about 1,5 - 2%	1	1,7	1,7	75,9
	ca. 0,2%	1	1,7	1,7	77,6
	circa Euro 650,000	1	1,7	1,7	79,3
	Currently, our annual budget does not group expenditure on the basis of activities, therefore there is no specific provision for external communication. External communication, in the sense described in this survey, takes up an estimated proportion of around 10% of the Office's operations.	1	1,7	1,7	81,0
	less than 01%	1	1,7	1,7	82,8
	less then 0,1%	1	1,7	1,7	84,5
	no funds are specifically budgeted for communication	1	1,7	1,7	86,2
	not stated separately	1	1,7	1,7	87,9
	nothing	1	1,7	1,7	89,7
	provided by the administration - in theory no limit	1	1,7	1,7	91,4
	Reply is not possible	1	1,7	1,7	93,1
	salary press officer	1	1,7	1,7	94,8
	There's not an especific budget for this purpose	1	1,7	1,7	96,6
	under 1 %	1	1,7	1,7	98,3
	We don't have a budget for communication as such	1	1,7	1,7	100,0
	Total	58	100,0	100,0	

In your opinion, how important (1 of little importance, 7 very important) are the
following external communication functions of audit institutions? - Information about the institution: organisation, functioning

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	3	3	5,2	5,2	5,2
	4	6	10,3	10,3	15,5
	5	6	10,3	10,3	25,9
	6	10	17,2	17,2	43,1
	7	33	56,9	56,9	100,0
	Total	58	100,0	100,0	

In your opinion, how important (1 of little importance, 7 very important) are the
following external communication functions of audit institutions? - Information about activities

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	3	2	3,4	3,4	3,4
	4	4	6,9	6,9	10,3
	5	8	13,8	13,8	24,1
	6	17	29,3	29,3	53,4
	7	27	46,6	46,6	100,0
	Total	58	100,0	100,0	

In your opinion, how important (1 of little importance, 7 very important) are the
following external communication functions of audit institutions? - Publication of audit reports

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	4	4	6,9	6,9	6,9
	5	2	3,4	3,4	10,3
	6	4	6,9	6,9	17,2
	7	48	82,8	82,8	100,0
	Total	58	100,0	100,0	

In your opinion, how important (1 of little importance, 7 very important) are the
following external communication functions of audit institutions? - Information about manuals, tools, and guidelines

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	3,4	3,4
	2	5	8,6	8,6	12,1
	3	5	8,6	8,6	20,7
	4	14	24,1	24,1	44,8
	5	13	22,4	22,4	67,2
	6	11	19,0	19,0	86,2
	7	8	13,8	13,8	100,0
	Total	58	100,0	100,0	

In your opinion, how important (1 of little importance, 7 very important) are the
following external communication functions of audit institutions? - Other (specify)

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	33,3	33,3
	5	1	1,7	16,7	50,0
	6	1	1,7	16,7	66,7
	7	2	3,4	33,3	100,0
	Total	6	10,3	100,0	
Missing		52	89,7		
Total		58	100,0		

In your opinion, how important (1 of little importance, 7 very important) are the
following external communication functions of audit institutions? - Other (specify) - Text

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid		54	93,1	93,1	93,1
	Follow-up of conséquances of files	1	1,7	1,7	94,8
	institutional standing	1	1,7	1,7	96,6
	News about the most significant events	1	1,7	1,7	98,3
	team	1	1,7	1,7	100,0
	Total	58	100,0	100,0	

In your institution, which is the degree of accomplishment (1 low degree, 7
high degree) of the following external communication functions? - Information about the institution: organisation, functioning

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	1	1,7	1,7	1,7
	2	1	1,7	1,7	3,4
	3	3	5,2	5,2	8,6
	4	6	10,3	10,3	19,0
	5	8	13,8	13,8	32,8
	6	19	32,8	32,8	65,5
	7	20	34,5	34,5	100,0
	Total	58	100,0	100,0	

In your institution, which is the degree of accomplishment (1 low degree, 7
high degree) of the following external communication functions? - Information about activities

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	1	1,7	1,7	1,7
	2	2	3,4	3,4	5,2
	3	2	3,4	3,4	8,6
	4	7	12,1	12,1	20,7
	5	13	22,4	22,4	43,1
	6	14	24,1	24,1	67,2
	7	19	32,8	32,8	100,0
	Total	58	100,0	100,0	

In your institution, which is the degree of accomplishment (1 low degree, 7
high degree) of the following external communication functions? - Publication of audit reports

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	3,4	3,4
	3	1	1,7	1,7	5,2
	4	3	5,2	5,2	10,3
	5	3	5,2	5,2	15,5
	6	9	15,5	15,5	31,0
	7	40	69,0	69,0	100,0
	Total	58	100,0	100,0	

In your institution, which is the degree of accomplishment (1 low degree, 7
high degree) of the following external communication functions? - Information about manuals, tools, and guidelines

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	3	5,2	5,3	5,3
	2	5	8,6	8,8	14,0
	3	10	17,2	17,5	31,6
	4	11	19,0	19,3	50,9
	5	11	19,0	19,3	70,2
	6	9	15,5	15,8	86,0
	7	8	13,8	14,0	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your institution, which is the degree of accomplishment (1 low degree, 7
high degree) of the following external communication functions? - Other (specify)

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	50,0	50,0
	6	1	1,7	25,0	75,0
	7	1	1,7	25,0	100,0
	Total	4	6,9	100,0	
Missing		54	93,1		
Total		58	100,0		

In your institution, which is the degree of accomplishment (1 low degree, 7
high degree) of the following external communication functions? - Other (specify) - Text

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid		56	96,6	96,6	96,6
	News about the most significant events	1	1,7	1,7	98,3
	team	1	1,7	1,7	100,0
	Total	58	100,0	100,0	

In your view, how important (1 unimportant, 7 very important) are the following
activities relating to the communication function of audit institutions? - Search of information relating to the institution in press,
radio, television and online media

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	3	1	1,7	1,7	1,7
	4	6	10,3	10,3	12,1
	5	12	20,7	20,7	32,8
	6	16	27,6	27,6	60,3
	7	23	39,7	39,7	100,0
	Total	58	100,0	100,0	

In your view, how important (1 unimportant, 7 very important) are the following
activities relating to the communication function of audit institutions? - Search of information relating to the audited bodies in press,
radio, television and online media

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	1	1,7	1,7	1,7
	3	4	6,9	6,9	8,6
	4	7	12,1	12,1	20,7
	5	14	24,1	24,1	44,8
	6	15	25,9	25,9	70,7
	7	17	29,3	29,3	100,0
	Total	58	100,0	100,0	

In your view, how important (1 unimportant, 7 very important) are the following
activities relating to the communication function of audit institutions? - Advice in all matters regarding the public image of the
institution.

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	3	5,2	5,3	5,3
	2	4	6,9	7,0	12,3
	3	1	1,7	1,8	14,0
	4	7	12,1	12,3	26,3
	5	14	24,1	24,6	50,9
	6	13	22,4	22,8	73,7
	7	15	25,9	26,3	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your view, how important (1 unimportant, 7 very important) are the following
activities relating to the communication function of audit institutions? - Relationship with the media.

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	2	1	1,7	1,7	1,7
	4	4	6,9	6,9	8,6
	5	11	19,0	19,0	27,6
	6	15	25,9	25,9	53,4
	7	27	46,6	46,6	100,0
	Total	58	100,0	100,0	

In your view, how important (1 unimportant, 7 very important) are the following
activities relating to the communication function of audit institutions? - Production of information about the institution.

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	3	3	5,2	5,3	5,3
	4	9	15,5	15,8	21,1
	5	11	19,0	19,3	40,4
	6	14	24,1	24,6	64,9
	7	20	34,5	35,1	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your view, how important (1 unimportant, 7 very important) are the following
activities relating to the communication function of audit institutions? - Production of press releases.

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	3,6	3,6
	2	1	1,7	1,8	5,5
	3	3	5,2	5,5	10,9
	4	4	6,9	7,3	18,2
	5	6	10,3	10,9	29,1
	6	16	27,6	29,1	58,2
	7	23	39,7	41,8	100,0
	Total	55	94,8	100,0	
Missing		3	5,2		
Total		58	100,0		

In your view, how important (1 unimportant, 7 very important) are the following
activities relating to the communication function of audit institutions? - Arrangement and preparation of press conferences

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	4	6,9	6,9	6,9
	2	3	5,2	5,2	12,1
	3	5	8,6	8,6	20,7
	4	11	19,0	19,0	39,7
	5	6	10,3	10,3	50,0
	6	13	22,4	22,4	72,4
	7	16	27,6	27,6	100,0
	Total	58	100,0	100,0	

In your view, how important (1 unimportant, 7 very important) are the following
activities relating to the communication function of audit institutions? - Presentation of audit reports.

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	3,5	3,5
	2	1	1,7	1,8	5,3
	3	1	1,7	1,8	7,0
	4	3	5,2	5,3	12,3
	5	4	6,9	7,0	19,3
	6	11	19,0	19,3	38,6
	7	35	60,3	61,4	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your view, how important (1 unimportant, 7 very important) are the following
activities relating to the communication function of audit institutions? - Production of specialised publications.

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	3,6	3,6
	2	3	5,2	5,4	8,9
	3	5	8,6	8,9	17,9
	4	9	15,5	16,1	33,9
	5	14	24,1	25,0	58,9
	6	14	24,1	25,0	83,9
	7	9	15,5	16,1	100,0
	Total	56	96,6	100,0	
Missing		2	3,4		
Total		58	100,0		

In your view, how important (1 unimportant, 7 very important) are the following
activities relating to the communication function of audit institutions? - Management of the institution's online media: website and social networks

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	4	6,9	7,0	7,0
	2	2	3,4	3,5	10,5
	3	3	5,2	5,3	15,8
	4	6	10,3	10,5	26,3
	5	11	19,0	19,3	45,6
	6	9	15,5	15,8	61,4
	7	22	37,9	38,6	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your view, how important (1 unimportant, 7 very important) are the following
activities relating to the communication function of audit institutions? - Advice in internal communication of the institution.

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	3	5,2	5,4	5,4
	2	2	3,4	3,6	8,9
	3	7	12,1	12,5	21,4
	4	16	27,6	28,6	50,0
	5	12	20,7	21,4	71,4
	6	8	13,8	14,3	85,7
	7	8	13,8	14,3	100,0
	Total	56	96,6	100,0	
Missing		2	3,4		
Total		58	100,0		

In your view, how important (1 unimportant, 7 very important) are the following
activities relating to the communication function of audit institutions? - Other, (specify)

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	100,0	100,0
Missing		56	96,6		
Total		58	100,0		

In your view, how important (1 unimportant, 7 very important) are the following
activities relating to the communication function of audit institutions? - Other, (specify) - Text

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid		57	98,3	98,3	98,3
	Relations with other institutions, organization of visits to the building of de institution...	1	1,7	1,7	100,0
	Total	58	100,0	100,0	

In your institution, how often are the following activities carried out? (1 never, 7 very often) - Search of information relating to the institution in press, radio, television and online media

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	3	5,2	5,2	5,2
	2	2	3,4	3,4	8,6
	3	1	1,7	1,7	10,3
	4	3	5,2	5,2	15,5
	5	6	10,3	10,3	25,9
	6	11	19,0	19,0	44,8
	7	32	55,2	55,2	100,0
	Total	58	100,0	100,0	

In your institution, how often are the following activities carried out? (1 never, 7 very often) - Search of information relating to the audited bodies in press, radio, television and online media

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	3	5,2	5,2	5,2
	2	1	1,7	1,7	6,9
	4	4	6,9	6,9	13,8
	5	9	15,5	15,5	29,3
	6	13	22,4	22,4	51,7
	7	28	48,3	48,3	100,0
	Total	58	100,0	100,0	

In your institution, how often are the following activities carried out? (1 never, 7 very often) - Advice in all matters regarding the public image of the institution.

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	7	12,1	12,1	12,1
	2	7	12,1	12,1	24,1
	3	3	5,2	5,2	29,3
	4	10	17,2	17,2	46,6
	5	12	20,7	20,7	67,2
	6	7	12,1	12,1	79,3
	7	12	20,7	20,7	100,0
	Total	58	100,0	100,0	

In your institution, how often are the following activities carried out? (1 never, 7 very often) - Relationship with the media.

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	3,5	3,5
	2	3	5,2	5,3	8,8
	3	3	5,2	5,3	14,0
	4	9	15,5	15,8	29,8
	5	7	12,1	12,3	42,1
	6	15	25,9	26,3	68,4
	7	18	31,0	31,6	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your institution, how often are the following activities carried out? (1 never, 7 very often) - Production of information about the institution.

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	2	5	8,6	9,1	9,1
	3	8	13,8	14,5	23,6
	4	10	17,2	18,2	41,8
	5	5	8,6	9,1	50,9
	6	15	25,9	27,3	78,2
	7	12	20,7	21,8	100,0
	Total	55	94,8	100,0	
Missing		3	5,2		
Total		58	100,0		

In your institution, how often are the following activities carried out? (1 never, 7 very often) - Production of press releases.

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	6	10,3	10,5	10,5
	3	7	12,1	12,3	22,8
	4	7	12,1	12,3	35,1
	5	7	12,1	12,3	47,4
	6	16	27,6	28,1	75,4
	7	14	24,1	24,6	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your institution, how often are the following activities carried out? (1 never, 7 very often) - Arrangement and preparation of press conferences

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	9	15,5	16,1	16,1
	2	15	25,9	26,8	42,9
	3	6	10,3	10,7	53,6
	4	9	15,5	16,1	69,6
	5	3	5,2	5,4	75,0
	6	8	13,8	14,3	89,3
	7	6	10,3	10,7	100,0
	Total	56	96,6	100,0	
Missing		2	3,4		
Total		58	100,0		

In your institution, how often are the following activities carried out? (1 never, 7 very often) - Presentation of audit reports.

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	5	8,6	8,6	8,6
	2	4	6,9	6,9	15,5
	3	3	5,2	5,2	20,7
	4	8	13,8	13,8	34,5
	5	6	10,3	10,3	44,8
	6	10	17,2	17,2	62,1
	7	22	37,9	37,9	100,0
	Total	58	100,0	100,0	

In your institution, how often are the following activities carried out? (1 never, 7 very often) - Production of specialised publications.

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	7	12,1	12,1	12,1
	2	13	22,4	22,4	34,5
	3	7	12,1	12,1	46,6
	4	8	13,8	13,8	60,3
	5	9	15,5	15,5	75,9
	6	8	13,8	13,8	89,7
	7	6	10,3	10,3	100,0
	Total	58	100,0	100,0	

In your institution, how often are the following activities carried out? (1 never, 7 very often) - Management of the institution's online media: website and social networks

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	5	8,6	8,6	8,6
	2	4	6,9	6,9	15,5
	3	5	8,6	8,6	24,1
	4	11	19,0	19,0	43,1
	5	8	13,8	13,8	56,9
	6	10	17,2	17,2	74,1

		Frecuency	Percent	Valid Percent	Cumulated Percent
	7	15	25,9	25,9	100,0
	Total	58	100,0	100,0	

In your institution, how often are the following activities carried out? (1 never, 7 very often) - Advice in internal communication of the institution.

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	10	17,2	18,5	18,5
	2	9	15,5	16,7	35,2
	3	13	22,4	24,1	59,3
	4	6	10,3	11,1	70,4
	5	3	5,2	5,6	75,9
	6	7	12,1	13,0	88,9
	7	6	10,3	11,1	100,0
	Total	54	93,1	100,0	
Missing		4	6,9		
Total		58	100,0		

In your institution, how often are the following activities carried out? (1 never, 7 very often) - Other, (specify)

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	66,7	66,7
	3	1	1,7	33,3	100,0
	Total	3	5,2	100,0	
Missing		55	94,8		
Total		58	100,0		

In your institution, how often are the following activities carried out? (1 never, 7 very often) - Other, (specify) - Text

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid		58	100,0	100,0	100,0

Evaluate the degree (1 never, 7 very often) your institution provides information to the following target groups. - Parliament or legislative bodies

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	3,5	3,5
	2	2	3,4	3,5	7,0
	3	2	3,4	3,5	10,5
	4	1	1,7	1,8	12,3
	5	6	10,3	10,5	22,8
	6	10	17,2	17,5	40,4
	7	34	58,6	59,6	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

Evaluate the degree (1 never, 7 very often) your institution provides information to the following target groups. - Governmental organisations

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	1	1,7	1,8	1,8
	2	4	6,9	7,0	8,8
	3	1	1,7	1,8	10,5
	4	6	10,3	10,5	21,1
	5	7	12,1	12,3	33,3
	6	10	17,2	17,5	50,9
	7	28	48,3	49,1	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

Evaluate the degree (1 never, 7 very often) your institution provides information to the following target groups. - Audited bodies

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	4	2	3,4	3,5	3,5
	5	3	5,2	5,3	8,8
	6	15	25,9	26,3	35,1
	7	37	63,8	64,9	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

Evaluate the degree (1 never, 7 very often) your institution provides information to the following target groups. - Media

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	2	2	3,4	3,5	3,5
	3	5	8,6	8,8	12,3
	4	5	8,6	8,8	21,1
	5	9	15,5	15,8	36,8
	6	15	25,9	26,3	63,2
	7	21	36,2	36,8	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

Evaluate the degree (1 never, 7 very often) your institution provides information to the following target groups. - Special interest groups: civil organisations

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	7	12,1	12,5	12,5
	2	9	15,5	16,1	28,6
	3	10	17,2	17,9	46,4
	4	9	15,5	16,1	62,5
	5	14	24,1	25,0	87,5
	6	3	5,2	5,4	92,9
	7	4	6,9	7,1	100,0
	Total	56	96,6	100,0	
Missing		2	3,4		
Total		58	100,0		

Evaluate the degree (1 never, 7 very often) your institution provides information to the following target groups. - Citizens

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	3,5	3,5
	2	6	10,3	10,5	14,0
	3	6	10,3	10,5	24,6
	4	7	12,1	12,3	36,8
	5	10	17,2	17,5	54,4
	6	9	15,5	15,8	70,2
	7	17	29,3	29,8	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

Evaluate the degree (1 never, 7 very often) your institution provides information
to the following target groups. - Professional bodies

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	5	8,6	8,8	8,8
	2	10	17,2	17,5	26,3
	3	8	13,8	14,0	40,4
	4	8	13,8	14,0	54,4
	5	16	27,6	28,1	82,5
	6	5	8,6	8,8	91,2
	7	5	8,6	8,8	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

Evaluate the degree (1 never, 7 very often) your institution provides information
to the following target groups. - Other, (specify)

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	66,7	66,7
	5	1	1,7	33,3	100,0
	Total	3	5,2	100,0	
Missing		55	94,8		
Total		58	100,0		

Evaluate the degree (1 never, 7 very often) your institution provides information
to the following target groups. - Other, (specify) - Text

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid		57	98,3	98,3	98,3
	Cities and communes	1	1,7	1,7	100,0
	Total	58	100,0	100,0	

In your view, what is the usefulness (1 not useful at all, 7 very useful) of thefollowing means of communication when addressing the different target

audiences? - Direct contacts with the media (radio, press, television and specialised publications

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	2	2	3,4	3,4	3,4
	3	2	3,4	3,4	6,9
	4	5	8,6	8,6	15,5
	5	6	10,3	10,3	25,9
	6	13	22,4	22,4	48,3
	7	30	51,7	51,7	100,0
	Total	58	100,0	100,0	

In your view, what is the usefulness (1 not useful at all, 7 very useful) of thefollowing means of communication when addressing the different target

audiences? - Website

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	3	1	1,7	1,7	1,7
	4	7	12,1	12,1	13,8
	5	7	12,1	12,1	25,9
	6	12	20,7	20,7	46,6
	7	31	53,4	53,4	100,0
	Total	58	100,0	100,0	

In your view, what is the usefulness (1 not useful at all, 7 very useful) of thefollowing means of communication when addressing the different target

audiences? - Social networks (Twitter, Facebook,...)

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	16	27,6	28,6	28,6
	2	6	10,3	10,7	39,3
	3	5	8,6	8,9	48,2
	4	10	17,2	17,9	66,1
	5	10	17,2	17,9	83,9
	6	1	1,7	1,8	85,7
	7	8	13,8	14,3	100,0
	Total	56	96,6	100,0	
Missing		2	3,4		
Total		58	100,0		

In your view, what is the usefulness (1 not useful at all, 7 very useful) of thefollowing means of communication when addressing the different target

audiences? - Organisation of informative meetings with different groups: journalists, public employees, students, civil organizations...

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	3,6	3,6
	2	5	8,6	8,9	12,5
	3	5	8,6	8,9	21,4
	4	11	19,0	19,6	41,1
	5	13	22,4	23,2	64,3
	6	15	25,9	26,8	91,1
	7	5	8,6	8,9	100,0
	Total	56	96,6	100,0	
Missing		2	3,4		
Total		58	100,0		

In your view, what is the usefulness (1 not useful at all, 7 very useful) of thefollowing means of communication when addressing the different target

audiences? - Conferences

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	1	1,7	1,7	1,7
	2	3	5,2	5,2	6,9
	3	6	10,3	10,3	17,2
	4	15	25,9	25,9	43,1
	5	10	17,2	17,2	60,3
	6	17	29,3	29,3	89,7
	7	6	10,3	10,3	100,0
	Total	58	100,0	100,0	

In your view, what is the usefulness (1 not useful at all, 7 very useful) of thefollowing means of communication when addressing the different target

audiences? - Participation in forums and conferences

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	1	1,7	1,7	1,7
	2	1	1,7	1,7	3,4
	3	3	5,2	5,2	8,6
	4	8	13,8	13,8	22,4
	5	13	22,4	22,4	44,8
	6	19	32,8	32,8	77,6
	7	13	22,4	22,4	100,0
	Total	58	100,0	100,0	

In your view, what is the usefulness (1 not useful at all, 7 very useful) of thefollowing means of communication when addressing the different target

audiences? - Visits to the institution

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	6	10,3	10,5	10,5
	2	5	8,6	8,8	19,3
	3	6	10,3	10,5	29,8
	4	12	20,7	21,1	50,9
	5	13	22,4	22,8	73,7
	6	9	15,5	15,8	89,5
	7	6	10,3	10,5	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your view, what is the usefulness (1 not useful at all, 7 very useful) of thefollowing means of communication when addressing the different target

audiences? - Production and distribution of in-house publications

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	3,6	3,6
	2	8	13,8	14,5	18,2
	3	8	13,8	14,5	32,7
	4	10	17,2	18,2	50,9
	5	10	17,2	18,2	69,1
	6	11	19,0	20,0	89,1
	7	6	10,3	10,9	100,0
	Total	55	94,8	100,0	
Missing		3	5,2		
Total		58	100,0		

In your view, what is the usefulness (1 not useful at all, 7 very useful) of thefollowing means of communication when addressing the different target

audiences? - Other (specify)

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	3	5,2	75,0	75,0
	7	1	1,7	25,0	100,0
	Total	4	6,9	100,0	
Missing		54	93,1		
Total		58	100,0		

In your view, what is the usefulness (1 not useful at all, 7 very useful) of thefollowing means of communication when addressing the different target

audiences? - Other (specify) - Text

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid		57	98,3	98,3	98,3
	multipliers	1	1,7	1,7	100,0
	Total	58	100,0	100,0	

In your institution, evaluate the use (1 none, 7 very high) which is being madeof the following means of communication when addressing the different target

audiences: - Direct contacts with the media (radio, press, television and specialised publications

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	3,5	3,5
	2	3	5,2	5,3	8,8
	3	3	5,2	5,3	14,0
	4	3	5,2	5,3	19,3
	5	11	19,0	19,3	38,6
	6	12	20,7	21,1	59,6
	7	23	39,7	40,4	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your institution, evaluate the use (1 none, 7 very high) which is being madeof the following means of communication when addressing the different target

audiences: - Website

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	3	2	3,4	3,5	3,5
	4	6	10,3	10,5	14,0
	5	3	5,2	5,3	19,3
	6	10	17,2	17,5	36,8
	7	36	62,1	63,2	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your institution, evaluate the use (1 none, 7 very high) which is being madeof the following means of communication when addressing the different target

audiences: - Social networks (Twitter, Facebook,..)

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	29	50,0	52,7	52,7
	2	7	12,1	12,7	65,5
	3	3	5,2	5,5	70,9
	4	3	5,2	5,5	76,4
	5	4	6,9	7,3	83,6
	6	3	5,2	5,5	89,1
	7	6	10,3	10,9	100,0
	Total	55	94,8	100,0	
Missing		3	5,2		
Total		58	100,0		

In your institution, evaluate the use (1 none, 7 very high) which is being madeof the following means of communication when addressing the different target

audiences: - Organisation of informative meetings with different groups: journalists, public employees, students, civil organizations...

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	8	13,8	14,3	14,3
	2	6	10,3	10,7	25,0
	3	8	13,8	14,3	39,3
	4	11	19,0	19,6	58,9
	5	15	25,9	26,8	85,7
	6	5	8,6	8,9	94,6
	7	3	5,2	5,4	100,0
	Total	56	96,6	100,0	
Missing		2	3,4		
Total		58	100,0		

In your institution, evaluate the use (1 none, 7 very high) which is being madeof the following means of communication when addressing the different target

audiences: - Conferences

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	5	8,6	8,8	8,8
	2	5	8,6	8,8	17,5
	3	8	13,8	14,0	31,6
	4	7	12,1	12,3	43,9
	5	18	31,0	31,6	75,4
	6	9	15,5	15,8	91,2
	7	5	8,6	8,8	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your institution, evaluate the use (1 none, 7 very high) which is being madeof the following means of communication when addressing the different target

audiences: - Participation in forums and conferences

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	3,6	3,6
	2	2	3,4	3,6	7,1
	3	2	3,4	3,6	10,7
	4	11	19,0	19,6	30,4
	5	13	22,4	23,2	53,6
	6	14	24,1	25,0	78,6
	7	12	20,7	21,4	100,0
	Total	56	96,6	100,0	
Missing		2	3,4		
Total		58	100,0		

In your institution, evaluate the use (1 none, 7 very high) which is being madeof the following means of communication when addressing the different target

audiences: - Visits to the institution

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	11	19,0	19,3	19,3
	2	11	19,0	19,3	38,6
	3	3	5,2	5,3	43,9
	4	12	20,7	21,1	64,9
	5	6	10,3	10,5	75,4
	6	8	13,8	14,0	89,5
	7	6	10,3	10,5	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your institution, evaluate the use (1 none, 7 very high) which is being madeof the following means of communication when addressing the different target

audiences: - Production and distribution of in-house publications

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	7	12,1	13,0	13,0
	2	13	22,4	24,1	37,0
	3	2	3,4	3,7	40,7
	4	12	20,7	22,2	63,0
	5	7	12,1	13,0	75,9
	6	7	12,1	13,0	88,9
	7	6	10,3	11,1	100,0
	Total	54	93,1	100,0	
Missing		4	6,9		
Total		58	100,0		

In your institution, evaluate the use (1 none, 7 very high) which is being madeof the following means of communication when addressing the different target

audiences: - Other (specify)

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	50,0	50,0
	5	1	1,7	25,0	75,0
	7	1	1,7	25,0	100,0
	Total	4	6,9	100,0	
Missing		54	93,1		
Total		58	100,0		

In your institution, evaluate the use (1 none, 7 very high) which is being madeof the following means of communication when addressing the different target
audiences: - Other (specify) - Text

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid		57	98,3	98,3	98,3
	direct personal communication	1	1,7	1,7	100,0
	Total	58	100,0	100,0	

In your view, how important is the information published on the websites of audit
institutions concerning (1 of little importance, 7 very important): - Regulation: legal framework of the institution

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	2	1	1,7	1,8	1,8
	3	3	5,2	5,3	7,0
	4	2	3,4	3,5	10,5
	5	11	19,0	19,3	29,8
	6	14	24,1	24,6	54,4
	7	26	44,8	45,6	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your view, how important is the information published on the websites of audit
institutions concerning (1 of little importance, 7 very important): - Role, view, objectives, mandate, strategy

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	3	2	3,4	3,5	3,5
	4	3	5,2	5,3	8,8
	5	6	10,3	10,5	19,3
	6	15	25,9	26,3	45,6
	7	31	53,4	54,4	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your view, how important is the information published on the websites of audit
institutions concerning (1 of little importance, 7 very important): - Organisation

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	1	1,7	1,8	1,8
	3	2	3,4	3,5	5,3
	4	4	6,9	7,0	12,3
	5	14	24,1	24,6	36,8
	6	15	25,9	26,3	63,2
	7	21	36,2	36,8	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your view, how important is the information published on the websites of audit institutions concerning (1 of little importance, 7 very important): - Economic and financial information

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	3,6	3,6
	2	4	6,9	7,1	10,7
	3	5	8,6	8,9	19,6
	4	12	20,7	21,4	41,1
	5	11	19,0	19,6	60,7
	6	10	17,2	17,9	78,6
	7	12	20,7	21,4	100,0
	Total	56	96,6	100,0	
Missing		2	3,4		
Total		58	100,0		

In your view, how important is the information published on the websites of audit institutions concerning (1 of little importance, 7 very important): - Contracting

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	5	8,6	9,4	9,4
	2	5	8,6	9,4	18,9
	3	4	6,9	7,5	26,4
	4	11	19,0	20,8	47,2
	5	7	12,1	13,2	60,4
	6	11	19,0	20,8	81,1
	7	10	17,2	18,9	100,0
	Total	53	91,4	100,0	
Missing		5	8,6		
Total		58	100,0		

In your view, how important is the information published on the websites of audit institutions concerning (1 of little importance, 7 very important): - Audit reports

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	1	1,7	1,8	1,8
	3	2	3,4	3,5	5,3
	5	2	3,4	3,5	8,8
	6	8	13,8	14,0	22,8
	7	44	75,9	77,2	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your view, how important is the information published on the websites of audit institutions concerning (1 of little importance, 7 very important): - Manuals, guidelines and tools

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	2	7	12,1	12,3	12,3
	3	2	3,4	3,5	15,8
	4	9	15,5	15,8	31,6
	5	14	24,1	24,6	56,1
	6	12	20,7	21,1	77,2
	7	13	22,4	22,8	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your view, how important is the information published on the websites of audit institutions concerning (1 of little importance, 7 very important): - Activities

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	3	4	6,9	7,1	7,1
	4	7	12,1	12,5	19,6
	5	13	22,4	23,2	42,9
	6	10	17,2	17,9	60,7
	7	22	37,9	39,3	100,0

		Frecuency	Percent	Valid Percent	Cumulated Percent
	Total	56	96,6	100,0	
Missing		2	3,4		
Total		58	100,0		

In your view, how important is the information published on the websites of audit institutions concerning (1 of little importance, 7 very important): - Agenda

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	6	10,3	10,9	10,9
	2	4	6,9	7,3	18,2
	3	6	10,3	10,9	29,1
	4	8	13,8	14,5	43,6
	5	8	13,8	14,5	58,2
	6	9	15,5	16,4	74,5
	7	14	24,1	25,5	100,0
	Total	55	94,8	100,0	
Missing		3	5,2		
Total		58	100,0		

In your view, how important is the information published on the websites of audit institutions concerning (1 of little importance, 7 very important): - Historic background

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	3,5	3,5
	2	6	10,3	10,5	14,0
	3	8	13,8	14,0	28,1
	4	12	20,7	21,1	49,1
	5	14	24,1	24,6	73,7
	6	5	8,6	8,8	82,5
	7	10	17,2	17,5	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your view, how important is the information published on the websites of audit institutions concerning (1 of little importance, 7 very important): - Contact details and location

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	2	3	5,2	5,4	5,4
	5	9	15,5	16,1	21,4
	6	7	12,1	12,5	33,9
	7	37	63,8	66,1	100,0
	Total	56	96,6	100,0	
Missing		2	3,4		
Total		58	100,0		

In your view, how important is the information published on the websites of audit institutions concerning (1 of little importance, 7 very important): - Other (specify)

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	66,7	66,7
	6	1	1,7	33,3	100,0
	Total	3	5,2	100,0	
Missing		55	94,8		
Total		58	100,0		

In your view, how important is the information published on the websites of audit institutions concerning (1 of little importance, 7 very important): - Other (specify) - Text

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid		57	98,3	98,3	98,3
	job posting	1	1,7	1,7	100,0
	Total	58	100,0	100,0	

In your institution, how comprehensive is the information published on the
website concerning (1 not at all comprehensive, 7 very comprehensive): - Regulation: legal framework of the institution

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	4	2	3,4	3,5	3,5
	5	7	12,1	12,3	15,8
	6	21	36,2	36,8	52,6
	7	27	46,6	47,4	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your institution, how comprehensive is the information published on the
website concerning (1 not at all comprehensive, 7 very comprehensive): - Role, view, objectives, mandate, strategy

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	3	2	3,4	3,5	3,5
	4	1	1,7	1,8	5,3
	5	11	19,0	19,3	24,6
	6	18	31,0	31,6	56,1
	7	25	43,1	43,9	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your institution, how comprehensive is the information published on the
website concerning (1 not at all comprehensive, 7 very comprehensive): - Organisation

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	3	1	1,7	1,8	1,8
	4	3	5,2	5,3	7,0
	5	12	20,7	21,1	28,1
	6	14	24,1	24,6	52,6
	7	27	46,6	47,4	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your institution, how comprehensive is the information published on the
website concerning (1 not at all comprehensive, 7 very comprehensive): - Economic and financial information

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	4	6,9	7,1	7,1
	2	4	6,9	7,1	14,3
	3	4	6,9	7,1	21,4
	4	9	15,5	16,1	37,5
	5	12	20,7	21,4	58,9
	6	9	15,5	16,1	75,0
	7	14	24,1	25,0	100,0
	Total	56	96,6	100,0	
Missing		2	3,4		
Total		58	100,0		

In your institution, how comprehensive is the information published on the
website concerning (1 not at all comprehensive, 7 very comprehensive): - Contracting

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	6	10,3	11,3	11,3
	2	5	8,6	9,4	20,8
	3	5	8,6	9,4	30,2
	4	10	17,2	18,9	49,1
	5	12	20,7	22,6	71,7
	6	4	6,9	7,5	79,2
	7	11	19,0	20,8	100,0
	Total	53	91,4	100,0	
Missing		5	8,6		

		Frecuency	Percent	Valid Percent	Cumulated Percent
Total		58	100,0		

In your institution, how comprehensive is the information published on the website concerning (1 not at all comprehensive, 7 very comprehensive): - Audit reports

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	1	1,7	1,8	1,8
	4	2	3,4	3,5	5,3
	5	2	3,4	3,5	8,8
	6	12	20,7	21,1	29,8
	7	40	69,0	70,2	100,0
	Total	57	98,3	100,0	
Missing		1	1,7		
Total		58	100,0		

In your institution, how comprehensive is the information published on the website concerning (1 not at all comprehensive, 7 very comprehensive): - Manuals, guidelines and tools

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	5	8,6	8,9	8,9
	2	8	13,8	14,3	23,2
	3	4	6,9	7,1	30,4
	4	6	10,3	10,7	41,1
	5	9	15,5	16,1	57,1
	6	10	17,2	17,9	75,0
	7	14	24,1	25,0	100,0
	Total	56	96,6	100,0	
Missing		2	3,4		
Total		58	100,0		

In your institution, how comprehensive is the information published on the website concerning (1 not at all comprehensive, 7 very comprehensive): - Activities

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	2	3	5,2	5,4	5,4
	3	3	5,2	5,4	10,7
	4	6	10,3	10,7	21,4
	5	13	22,4	23,2	44,6
	6	14	24,1	25,0	69,6
	7	17	29,3	30,4	100,0
	Total	56	96,6	100,0	
Missing		2	3,4		
Total		58	100,0		

In your institution, how comprehensive is the information published on the website concerning (1 not at all comprehensive, 7 very comprehensive): - Agenda

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	10	17,2	18,9	18,9
	2	6	10,3	11,3	30,2
	3	4	6,9	7,5	37,7
	4	5	8,6	9,4	47,2
	5	12	20,7	22,6	69,8
	6	4	6,9	7,5	77,4
	7	12	20,7	22,6	100,0
	Total	53	91,4	100,0	
Missing		5	8,6		
Total		58	100,0		

In your institution, how comprehensive is the information published on the
website concerning (1 not at all comprehensive, 7 very comprehensive): - Historic background

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	1	1,7	1,8	1,8
	2	8	13,8	14,5	16,4
	3	7	12,1	12,7	29,1
	4	7	12,1	12,7	41,8
	5	11	19,0	20,0	61,8
	6	7	12,1	12,7	74,5
	7	14	24,1	25,5	100,0
	Total	55	94,8	100,0	
Missing		3	5,2		
Total		58	100,0		

In your institution, how comprehensive is the information published on the
website concerning (1 not at all comprehensive, 7 very comprehensive): - Contact details and location

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	2	3	5,2	5,4	5,4
	4	1	1,7	1,8	7,1
	5	4	6,9	7,1	14,3
	6	13	22,4	23,2	37,5
	7	35	60,3	62,5	100,0
	Total	56	96,6	100,0	
Missing		2	3,4		
Total		58	100,0		

In your institution, how comprehensive is the information published on the
website concerning (1 not at all comprehensive, 7 very comprehensive): - Other (specify)

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	50,0	50,0
	7	2	3,4	50,0	100,0
	Total	4	6,9	100,0	
Missing		54	93,1		
Total		58	100,0		

In your institution, how comprehensive is the information published on the
website concerning (1 not at all comprehensive, 7 very comprehensive): - Other (specify) - Text

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid		56	96,6	96,6	96,6
	job posting	1	1,7	1,7	98,3
	Mediainformations	1	1,7	1,7	100,0
	Total	58	100,0	100,0	

If they are published, please specify which information about audit reports is
included on the website - Selected Choice Planning document (technical guidelines)

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Planning document (technical guidelines)	14	24,1	100,0	100,0
Missing		44	75,9		
Total		58	100,0		

If they are published, please specify which information about audit reports is
included on the website - Selected Choice Full report

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Full report	45	77,6	100,0	100,0
Missing		13	22,4		
Total		58	100,0		

If they are published, please specify which information about audit reports is included on the website - Selected Choice Executive summary

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Executive summary	34	58,6	100,0	100,0
Missing		24	41,4		
Total		58	100,0		

If they are published, please specify which information about audit reports is included on the website - Selected Choice Related press releases

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Related press releases	33	56,9	100,0	100,0
Missing		25	43,1		
Total		58	100,0		

If they are published, please specify which information about audit reports is included on the website - Selected Choice Hearings concerning the reports

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Hearings concerning the reports	10	17,2	100,0	100,0
Missing		48	82,8		
Total		58	100,0		

If they are published, please specify which information about audit reports is included on the website - Selected Choice Other (specify)

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Other (specify)	5	8,6	100,0	100,0
Missing		53	91,4		
Total		58	100,0		

If they are published, please specify which information about audit reports is included on the website - Other (specify) - Text

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid		53	91,4	91,4	91,4
	annual report	1	1,7	1,7	93,1
	Full received allegations	1	1,7	1,7	94,8
	Jahresbericht, Sonderbericht, Beratungen	1	1,7	1,7	96,6
	media expressions	1	1,7	1,7	98,3
	podcasts, graphics, animation(video), supplementary reports	1	1,7	1,7	100,0
	Total	58	100,0	100,0	

Does the institution use Social Networks?

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	Yes	13	22,4	22,4	22,4
	No	45	77,6	77,6	100,0
	Total	58	100,0	100,0	

How does the institution use them (1 they are not used, 7 every day)? - Facebook

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	18,2	18,2
	4	3	5,2	27,3	45,5
	5	1	1,7	9,1	54,5
	6	1	1,7	9,1	63,6
	7	4	6,9	36,4	100,0
	Total	11	19,0	100,0	
Missing		47	81,0		
Total		58	100,0		

How does the institution use them (1 they are not used, 7 every day)? - Twitter

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	2	3,4	16,7	16,7
	3	1	1,7	8,3	25,0
	4	1	1,7	8,3	33,3
	5	1	1,7	8,3	41,7
	7	7	12,1	58,3	100,0
	Total	12	20,7	100,0	
Missing		46	79,3		
Total		58	100,0		

How does the institution use them (1 they are not used, 7 every day)? - Instagram

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	10	17,2	90,9	90,9
	7	1	1,7	9,1	100,0
	Total	11	19,0	100,0	
Missing		47	81,0		
Total		58	100,0		

How does the institution use them (1 they are not used, 7 every day)? - Other (specify)

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	4	3	5,2	75,0	75,0
	7	1	1,7	25,0	100,0
	Total	4	6,9	100,0	
Missing		54	93,1		
Total		58	100,0		

How does the institution use them (1 they are not used, 7 every day)? - Other (specify) - Text

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid		53	91,4	91,4	91,4
	Flickr	1	1,7	1,7	93,1
	linked in	1	1,7	1,7	94,8
	Linkedin	1	1,7	1,7	96,6
	LinkedIn	1	1,7	1,7	98,3
	LINKEDIN	1	1,7	1,7	100,0
	Total	58	100,0	100,0	

How often (1 never, 7 very often) does the institution report through social networks on: - Audit reports

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	1	1,7	8,3	8,3
	4	1	1,7	8,3	16,7
	5	2	3,4	16,7	33,3
	7	8	13,8	66,7	100,0
	Total	12	20,7	100,0	
Missing		46	79,3		
Total		58	100,0		

How often (1 never, 7 very often) does the institution report through social networks on: - Manuals, guidelines, and tools

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	7	12,1	58,3	58,3
	2	1	1,7	8,3	66,7
	4	1	1,7	8,3	75,0
	5	3	5,2	25,0	100,0
	Total	12	20,7	100,0	
Missing		46	79,3		
Total		58	100,0		

How often (1 never, 7 very often) does the institution report through social networks on: - Activities

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	3	1	1,7	8,3	8,3
	5	4	6,9	33,3	41,7
	6	2	3,4	16,7	58,3
	7	5	8,6	41,7	100,0
	Total	12	20,7	100,0	
Missing		46	79,3		
Total		58	100,0		

How often (1 never, 7 very often) does the institution report through social networks on: - Agenda

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	4	6,9	33,3	33,3
	2	1	1,7	8,3	41,7
	3	1	1,7	8,3	50,0
	4	1	1,7	8,3	58,3
	5	2	3,4	16,7	75,0
	6	2	3,4	16,7	91,7
	7	1	1,7	8,3	100,0
	Total	12	20,7	100,0	
Missing		46	79,3		
Total		58	100,0		

How often (1 never, 7 very often) does the institution report through social networks on: - Historic background

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	6	10,3	50,0	50,0
	2	3	5,2	25,0	75,0
	4	2	3,4	16,7	91,7
	5	1	1,7	8,3	100,0
	Total	12	20,7	100,0	
Missing		46	79,3		
Total		58	100,0		

How often (1 never, 7 very often) does the institution report through social networks on: - Contact details and location

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	1	6	10,3	50,0	50,0
	2	1	1,7	8,3	58,3
	4	1	1,7	8,3	66,7
	5	1	1,7	8,3	75,0
	6	2	3,4	16,7	91,7
	7	1	1,7	8,3	100,0
	Total	12	20,7	100,0	
Missing		46	79,3		
Total		58	100,0		

How often (1 never, 7 very often) does the institution report through social networks on: - Other (specify)

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid	7	2	3,4	100,0	100,0
Missing		56	96,6		
Total		58	100,0		

How often (1 never, 7 very often) does the institution report through social
networks on: - Other (specify) - Text

		Frecuency	Percent	Valid Percent	Cumulated Percent
Valid		56	96,6	96,6	96,6
	media expressions	1	1,7	1,7	98,3
	Social control	1	1,7	1,7	100,0
	Total	58	100,0	100,0	