Data and method: Good examples 4/2013 - the Netherlands

Spatial Planning web dossier

What is it?

The Spatial Planning web dossier is a form of publication in which we can visualise the audit principles of 'follow the money' and 'value for money' in a variety of ways. We use Geographical Information Systems (GIS) to link audit and monitoring data to a geographical location. By doing so, we can identify where the money goes, the geographical distribution of spatial planning investments, where the government is involved in nature and other areas, and potential overlaps in the policies and investments.

When might SAIs consider the use of a web dossier and GIS analysis?

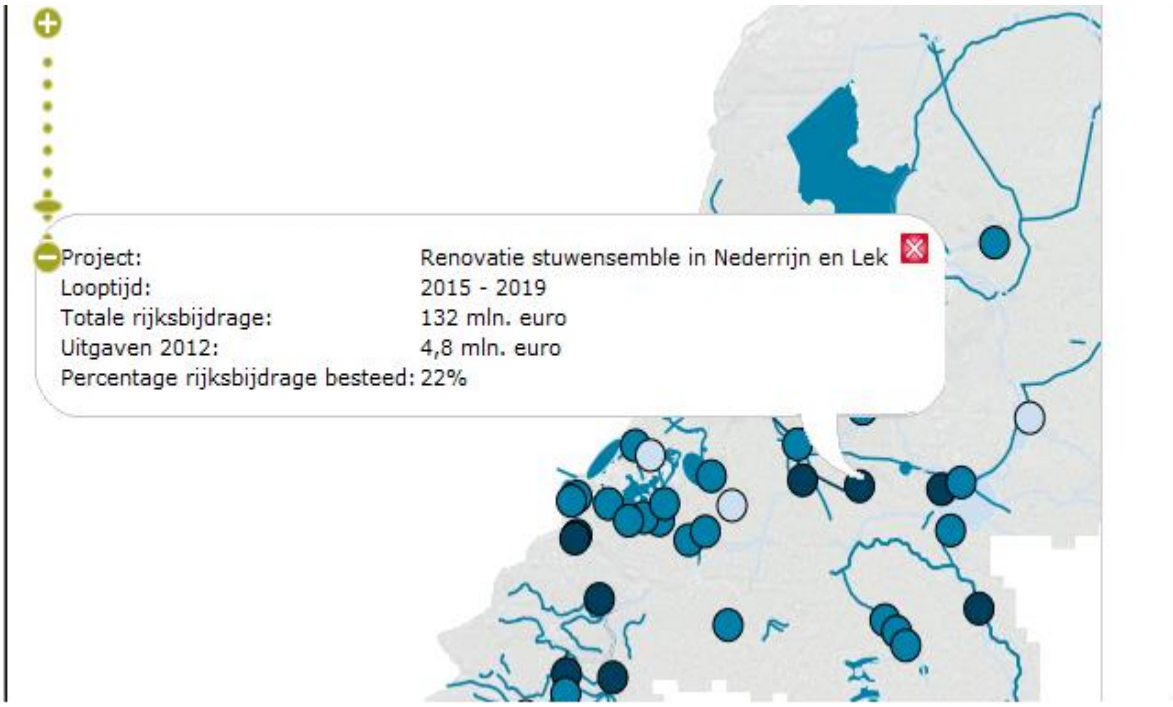
Geographical Information Systems (GIS) are frequently used to analyse the spatial relationships between, for example, environmental and health data. A lot of outcome data and output data is already available, often in the form of open data. In a performance audit, GIS information can be used to analyse the spatial relationships between, for example, environmental/health problems and the associated policies and investments. When we can then answer such questions as 'Is the government doing the right things in the right place?', 'Is the government using the right tool set to resolve the problem?', 'Are inconsistent tools being used in the area audited?', etc. And we can present the findings visually on a map. We can also use the visualisations to monitor and analyse risks in the selection of audits.

How? Examples of using GIS at the NCA

Example: Follow the money, web dossier Spatial Planning

Follow the money – every year the Netherlands Court of Audit (NCA) follows expenditure from the source (the annual budget) to the MIRT[1] projects being carried out in the Netherlands. With this project, the NCA wants to monitor trends and developments in spatial policy. The NCA is especially interested in the effects of the decentralization tendencies in Dutch spatial policy.
Basically we are analysing whether we as taxpayers and users of public space are receiving value for money. The progress of the projects can then be analysed and visualised on maps, as shown below.

[1] Multiyear Infrastructure, Spatial Planning and Transport Programme (MIRT)



Other examples include:

- Using GIS for policy evaluation: performance audit of money laundering policy. Map the societal/policy problem; map the results of law enforcement agencies; map the results of the public prosecutor; map overall results.
- Added value of geospatial data for the planning, coordination, monitoring, accountability and audit of disaster-related aid. Integration of geospatial data in accountability reporting; knowing where the support went shows gaps, overlaps, possible monopolies of contractors or local fraud.

General advice

Geographical information must satisfy ISSAI standards. Like other relevant audit information, it must also be reviewed.