

# Theoretical and Practical Research in Economic Fields

Quarterly

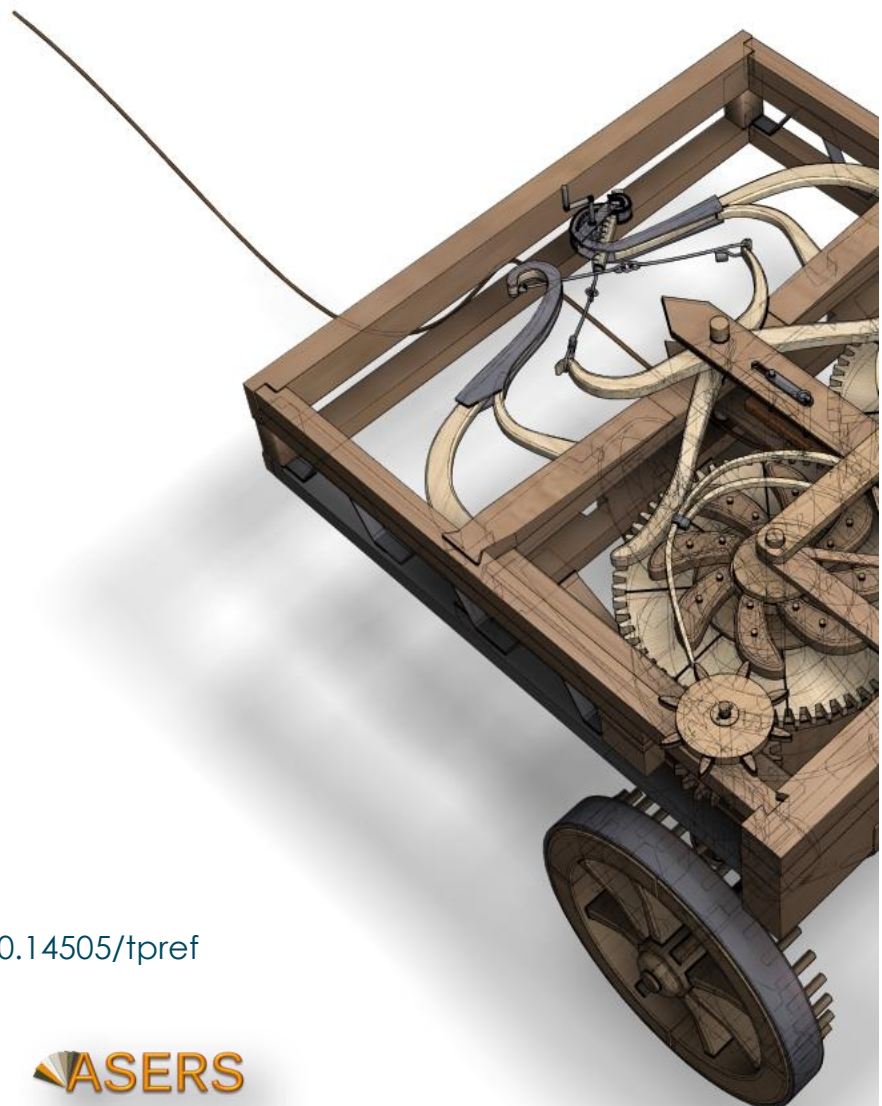
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## Transparency, Information, Sustainability Interaction with Citizens, vs the Fight against Corruption, and Their Role in the Public Sector Auditing. Evidence from Albania

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**Abstract:** Through this study we have attempted to explore the role of transparency and accountability in the functioning of Albania's Supreme Audit Institution (ALSAI/KLSH) and its impact on public trust and the fight against corruption. Drawing on a ten-year analysis of public complaints, audit findings, and transparency initiatives, the research examines the correlation between citizen engagement, audit outcomes, and the level of perceived corruption in Albania. The study utilizes various methodological approaches, including Spearman's correlation coefficient, to evaluate the effectiveness of KLSH's transparency practices in fostering public confidence. Results indicate a positive relationship between sustained public interaction with KLSH and a reduction in corruption perceptions, highlighting the importance of institutional transparency and public participation. The study concludes that strengthening the relationship between audit institutions and the public is crucial for ensuring good governance, the rule of law, and preventing corruption. It advocates for further research to enhance the role of Supreme Audit Institutions in promoting accountability and strengthening the rule of law in Albania.

**Keywords:** transparency; sustainability interaction; citizen; auditing; corruption; public sector.

**JEL Classification:** M48; M42; K19; R11.

### Introduction

Access to information and the involvement of civil society - particularly that of individual citizens - are not only democratic principles, but also important tools for preventing corruption and improving the quality of auditing in the public sector. The more informed and actively engaged citizens are in monitoring the activities of public institutions, the more positive pressure is created to increase accountability and responsibility.

Albania, on its path toward European integration, faces a major challenge in successfully fulfilling every EU requirement, especially the challenge of combating corruption. The reforms undertaken to meet these requirements focus on three main pillars: good governance, the rule of law, and the fight against corruption<sup>1</sup>. Currently, Albania has a comprehensive and inclusive framework for the fight against corruption and has adopted the cross-sectoral anti-corruption strategy for the period 2024 - 2030<sup>2</sup>, with the aim of preventing corruption, punishing corrupt practices, and raising awareness and educating against corruption. The cross-sectoral anti-corruption strategy originated in 2015 and aimed to ensure "Transparent Albanian institutions with high integrity,

<sup>1</sup> <https://masl.al/treth-nesh/historia-dhe-mandati/>

<sup>2</sup> <https://mapa.gov.al/wp-content/uploads/2025/02/Strategjia-Ndersektoriale-Kunder-Korrupsionit-2024-2030.pdf>



which enjoy citizens' trust and guarantee quality and incorruptible services." In the framework of the action plans, institutions and public authorities have drafted - and are currently implementing - transparency programs and ensured public access to information through information right coordinators, as well as by publishing the register of requests and complaints online<sup>3</sup>.

At a time when the demand for good governance and accountability is increasing, information transparency and active citizen interaction have become essential elements for strengthening institutional integrity. Public institutions, and especially the Supreme State Audit (KLSH), play a fundamental role in ensuring the proper and effective management of public funds.

This was the reason for conducting this study aiming to explore the interaction between transparency, active citizen participation, and the fight against corruption, and how these elements contribute to a more inclusive, efficient, and effective auditing process. A country transitioning from a centralized to a decentralized economy, especially one burdened by corruption, faces significant institutional challenges, where the lack of transparency and accountability creates fertile ground for the misuse of public funds. Therefore, strengthening audit mechanisms and ensuring the involvement of civil society and citizens is essential.

## 1. Literature Review and Theoretical Framework

It is now widely recognized that public sector organizations are responsible for implementing policies and delivering services aimed at improving the quality of life for their citizens. According to the literature, financial management is a process used by governments to provide citizens with accurate information about their financial activities. Two core principles frequently discussed are the principles of transparency and accountability, both of which are essential requirements for implementation in Albania as well.

Accountability is a process that requires a public institution or entity to demonstrate that it has operated in accordance with legal standards and frameworks, and to report accurately on its performance - whether that be a central government institution, a local authority, or a public body.

Transparency is a process that ensures clear and timely provision of information regarding the activities carried out by an institution, central/local government body, or public entity during a specific period.

Transparency and accountability are fundamental components of democratic governance. They help both the public and private sectors stay focused on outcomes and develop effective strategies. However, the lack of accountability in the public sector does not prevent the public from asking questions such as, *"What happened to the money collected from taxpayers?"*

A study conducted by Ula-Lisa in 2005 identified that transparency and accountability can improve public understanding of decision-making processes and provide the information necessary for informed decision-making.

According to UNECA, accountability should focus on both responsibility and answerability, noting that a reliable budget is also crucial to ensure the public has the necessary information to engage in the decision-making process. Accountability can be achieved through regular financial reporting and the implementation of sound management procedures. In 2005, UNECA also emphasized that the quality of data collected and disseminated by governments must be maintained through independent oversight.

FRCN (2011) and IFAC (2012) highlight that adopting and implementing accrual-based accounting in the public sector would enhance both accountability and transparency and thereby improve good governance. IFAC (2012) further emphasizes that governments must take necessary measures to increase the transparency and accountability of public financial management. The implementation of IPSAS (International Public Sector Accounting Standards) is currently a core part of these efforts in Albania as well.

As observed, accountability and transparency are two essential elements of public financial management. This is also the main reason why the implementation of audit standards by Supreme Audit Institutions (SAIs) is seen as an added value in reinforcing the principles of transparency and accountability, thus further strengthening public trust.

SAIs operate within a broader legal and constitutional system in their respective countries and are accountable to various stakeholders, including legislative bodies and the public. They are also responsible for planning and carrying out their work and for applying the appropriate methodologies and standards to ensure that they promote accountability and transparency regarding public activities. By doing so, they fulfil their legal mandate and carry out their responsibilities in a complete and objective manner.

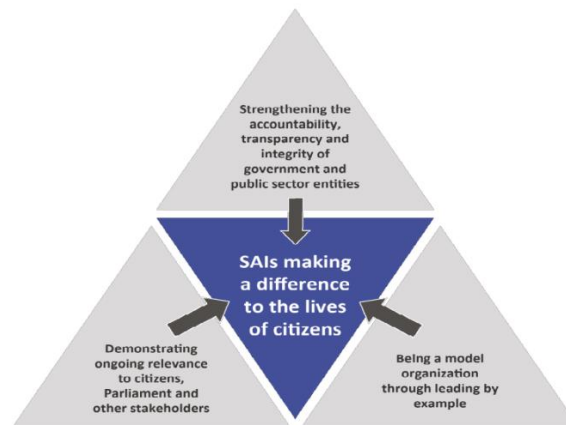
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<sup>3</sup> <https://mapa.gov.al/wp-content/uploads/2025/02/Strategjia-Ndersektorale-Kunder-Korrupsionit-2024-2030.pdf> pg 16

A major challenge faced by all SAIs is promoting a better understanding of their roles and responsibilities in society, both among the public and the administration. In accordance with their mandates and governing legal frameworks, information about SAIs should be easily accessible and linked to relevant public concerns. Their working processes, activities, and outputs must be transparent. SAIs should also communicate openly with the media and other stakeholders, ensuring that information is visible and present in the public domain.

According to INTOSAI P-12, Supreme Audit Institutions (SAIs) are expected, first and foremost, to conduct independent, objective, and high-quality audits. The results of these audits are published transparently, thereby increasing public awareness and encouraging institutions to improve governance and the management of public funds. This leads to greater accountability, transparency, and efficiency in public institutions. As a result, the quality of public services improves, and citizens' trust in government is strengthened, ultimately contributing to better daily life outcomes.

Figure 1. The Impact of Supreme Audit Institutions on Citizens' Lives



Source: INTOSAI P-12 – “The Value and Benefits of Supreme Audit Institutions: Making a Difference to the Lives of Citizens” ([https://www.intosai.org/fileadmin/downloads/documents/open\\_access/INT\\_P\\_11\\_to\\_P\\_99/INTOSAI\\_P\\_12/INTOSAI\\_P\\_12\\_en\\_2019.pdf](https://www.intosai.org/fileadmin/downloads/documents/open_access/INT_P_11_to_P_99/INTOSAI_P_12/INTOSAI_P_12_en_2019.pdf).)

This figure reinforces the idea that the work of SAIs is not merely technical but plays a fundamental role in strengthening democracy and sustainable development by improving citizens' lives.

David M. Walker (2004), in his study, highlights that SAI transparency can be strengthened and promoted through three essential elements: a regular audit process, the exposure of financial issues, and free press.

The DESA Working Paper No. 157 (2019) emphasizes that audits provide objective and independent evaluations, which help reinforce transparency and accountability in the implementation of Sustainable Development Goals (SDGs). This, in turn, increases the legitimacy and credibility of SAIs at both national and global levels.

Yemisi J. and E.O. Onyeonu (2023) found a strong relationship between financial and performance auditing on the one hand, and transparency and accountability on the other.

Cornejo, Guillan, and Lavin (2013) identify that the Transparency, Participation, and Accountability Initiative illustrates evolving partnerships between audit institutions and citizens. It highlights both the benefits and challenges of a collaborative approach in engaging public officials. The initiative has created a platform for cooperation between civil society organizations and SAIs in Latin America, becoming a valuable partner for audit institutions and helping to create regional consensus on the legitimacy of transparency and participatory mechanisms in auditing. However, increasing the impact of such collaboration requires working with additional stakeholders, adapting audit processes to be more citizen-friendly, and coordinating efforts with development partners.

Chen Ji Fang, Aidi Ahmi, and Zakiah Sharif (2024), found that government audits primarily serve detection and prevention functions in the fight against corruption, while government transparency plays a significant moderating role in this relationship.

Tsetsura and Luoma-aho (2020) recognize transparency as a globally essential concept, especially during international crises involving information leaks. There are various mechanisms that affect non-transparent societies, one of the most prominent being corruption. Therefore, the continuum between trust and mistrust offers valuable insights into the challenges of improving transparency.

Ketners *et al.* in their study (2025) have analyzed the phenomenon of corruption, determining its risk for the development of the country and formulating specific areas of strategic state activity. They have identified 5 strategic directions; Reform and formation of anti-corruption state institutions; Judicial system; The creation of high-quality and effective legislation; Building an anti-corruption mechanism based on the principles of transparency and accountability; Cooperation with international organizations and Cooperation with the public.

The OECD at its March 2025 meeting, (member countries) discussed a series of events on the main issues of integrity today, focusing on the role that today's unprecedented innovations can play in transforming the global fight against corruption and inventing new ways to promote integrity and transparency.

Barco *et al* (2024) in their study emphasizes the role of education and promotion of ethical values in preventing corruption. Promoting a culture of integrity can help prevent corruption in the future. It is important that young people are taught the importance of honesty, responsibility and respect for the law. They also emphasize, among others, that the implementation of stricter laws and the promotion of transparency in public management are important steps in the fight against corruption. They have identified that the lack of transparency, citizens' perceptions of the integrity and effectiveness of government institutions and the quality of public services can be indicators of measuring the impact of corruption on government efficiency.

Stojanovic M (2025)<sup>4</sup> in her article identifies that although in Albania there is an improvement in the level of the corruption perception index, there is still room for improvement in increasing the level of public trust.

Even in Albania, transparency is not only a legal obligation but should be considered a concrete means through which institutions build and enhance their public profile, the impact of audit work, and, consequently, their credibility among stakeholders. *It should be emphasized that public information is regularly updated in accordance with Point 2, Article 5 of Law No. 119/2024 "On the Right to Information."* The rule of law and democracy are fundamental pillars for conducting independent and accountable public audits and serve as the foundation for the Lima Declaration<sup>5</sup>.

Miti M. *et al.* (2023, 2024) identify in their study that, although Albania has undertaken multiple reforms over the years and has built a structured institutional architecture to combat corruption, the level of corruption remains high, and the role of professional accountants is particularly significant.

The legal and regulatory framework of the Albanian Supreme Audit Institution (SAI), known as the State Supreme Audit Institution (KLSH), guarantees the conduct of independent and transparent audits, in line with the Constitution of the Republic of Albania and Organic Law No. 154/2014 "On the Organization and Functioning of the SSAI."

To support transparency and accountability in public auditing, KLSH operates in compliance with the International Standards of Supreme Audit Institutions (ISSAI-s) developed by INTOSAI.

In particular, ISSAI 20 – Principles of Transparency and Accountability, outlines core guidelines for ensuring transparency in the work of SAI-s. This standard emphasizes that an SAI must act openly, clearly, and accessibly, by publishing audit reports, methodologies, and strategic plans in a timely manner, and ensuring that citizens have fair and equal access to public information.

The application of ISSAI 20 by KLSH ensures that the audit process is not only professional and independent but also comprehensible and beneficial to both citizens and institutions. In this way, transparency becomes a key element in strengthening public trust and improving governance.

Beyond ISSAI 20, which specifically addresses transparency and accountability, there are other relevant ISSAI-s that relate to transparency, accountability, and public communication in the work of SAI's. Shortly, ISSAI 12: "The Value and Benefits of SAI's", emphasizes the role of SAI's in enhancing transparency, strengthening public accountability, and improving the lives of citizens. One of its three key principles includes: "Helping to increase transparency in public administration." ISSAI 10: "The Mexico Declaration on SAI Independence", considered the "Bible" of public auditors, underlines that SAI's *have the right and obligation to report their audit findings, including those related to transparency and public fund usage, independently and publicly.* Also, ISSAI 100: "Fundamental Principles of Public-Sector Auditing", highlights the importance of transparent communication with the public and stakeholders to reinforce trust and legitimacy. It calls for audit results to be published in a clear and accessible manner.

Ulaya L.P. *et al.* (2023) also found in their study that the implementation of international accounting standards has significantly increased accountability in Tanzania's public sector organizations. The authors

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<sup>4</sup> <https://balkaninsight.com/2025/02/11/public-perceptions-of-corruption-in-balkans-continue-to-worsen-report/>

<sup>5</sup> ISSAI 12, Vlerat dhe Dobitë e Institucioneve Supreme të Auditimit- sjellja e ndryshimeve në jetën e qytetarëve; [www.isai.org](http://www.isai.org) / The Values and Benefits of Supreme Audit Institutions - Making a Difference in the Lives of Citizens;



recommend that public officials adopt effective measures to reduce corruption levels and improve the country's financial reporting systems.

In conclusion, transparency, information exchange, sustainability, and citizen engagement represent the fundamental pillars of an effective audit system in the public sector, especially in the fight against corruption.

The case of Albania demonstrates that increasing institutional transparency and actively involving the public in audit processes - supported by international standards such as the ISSAI-s - has significantly contributed to strengthening accountability and improving governance.

Sustainable interaction between citizens and audit institutions, such as the State Supreme Audit Institution, not only promotes public trust, but also creates a more resilient environment against corruption and the misuse of public funds. Thus, auditing becomes central to reforms for sustainable development and functional democracy.

### 3. Methodology

This study was designed in the study of the legal framework in the field of transparency and accountability of the Republic of Albania as well as in the data collection of the annual reports of the SAI, the only Supreme Audit Institution, for the period 2014-2023 (10 years). The study tests the correlation between the transmitted information and the audit of the issues surveyed.

This study was conducted based on three main components: (i) a review of the legal framework governing transparency and accountability in the Republic of Albania; (ii) a descriptive analysis of statistical data concerning the Corruption Perception Index (CPI) as perceived by the public; and (iii) the analysis and testing of data collected from the annual reports of the State Supreme Audit Institution (KLSH) - the only Supreme Audit Institution (SAI's) in Albania - covering the period from 2014 to 2023 (a ten-year timeframe).

*A portion of the data obtained from KLSH could not be disclosed due to confidentiality constraints.* However, to assess the extent to which transparency and the information disseminated by public institutions affect public trust, a correlation test was conducted between the issues raised by citizens through complaints and the findings of audit reports related to the same issues.

From this perspective, the central research question is: "Is there a correlation between the issues identified in citizen complaints and the findings of the auditor?"

Based on a review of the relevant literature concerning research methods used in this domain, Spearman's rank correlation coefficient was selected for data analysis. This coefficient is used to measure the strength and direction of the association between two ranked variables, particularly when data are not normally distributed or contain outliers.

The Spearman's rank correlation coefficient ( $r$ ) (ranges from -1 to 1) is calculated using the following formula:

$$r = 1 - \frac{6 \sum d_i^2}{n(n^2 - 1)} \quad (1)$$

where:

$r$  = Spearman's rank correlation coefficient, which ranges from -1 to +1.

$d_i^2$  = The difference between the ranks of the two variables for the same item  $i$

$\sum d_i^2$  = The sum of the squares of the differences  $d_i$

$n$  = The number of data pairs (items being compared).

This method is widely recognized in academic literature for its robustness in cases of non-parametric data (Ulaya L.P. *et al.* 2023; Schmidt Huber *et al.* 2020; among others).

Vincent Tawiah (2022) emphasizes that the development and implementation of International Public Sector Accounting Standards (IPSAS) is significantly and positively associated with enhanced quality of public sector governance. The comparability, transparency, and detailed disclosure mandated by IPSAS contribute to high-quality governance and accountability in public sector financial management.

According to various institutional programs and guiding manuals (specifying the documentation used and processed by us for the purpose of operationalizing this study), such as: The Performance Audit Manual (November 2021), The Compliance Audit Manual (December 2022), The Financial Audit Manual (December 2022), The Public Procurement Audit Manual (2019), The Audit Manual for Public-Private Partnership (PPP) Projects (2020), The Performance Audit Guidelines (ISSAI 3000-3100), ISSAI 5220 – Guidelines on Best Practices for Auditing Public-Private Financing and Concessions, The Fiscal Transparency Code (IMF), as well

as the Transparency Program of the Supreme State Audit Institution (KLSH), prepared in accordance with Article 7 of Law no. 119/2014 "On the Right to Information", it is stated that transparency indicators may include:

- **Publication of audit reports:** Are the audit reports of the Supreme Audit Institution (SAI) published and available to the public?
- **Access to financial information:** Is financial and public expenditure data accessible to citizens?
- **Reporting on audit results:** How frequently and in what format is the content of SAI audits published, and what are the post-audit measures taken?
- **Citizen engagement in the audit process:** Are there opportunities for citizens to contribute to audit reports or to monitor audit processes?

Based on the above, in this study, the analysis of data collected from annual audit reports was subjected to correlation testing, to determine whether a relationship exists between citizen complaints and the audit findings, based specifically on the data from citizen-submitted complaints.

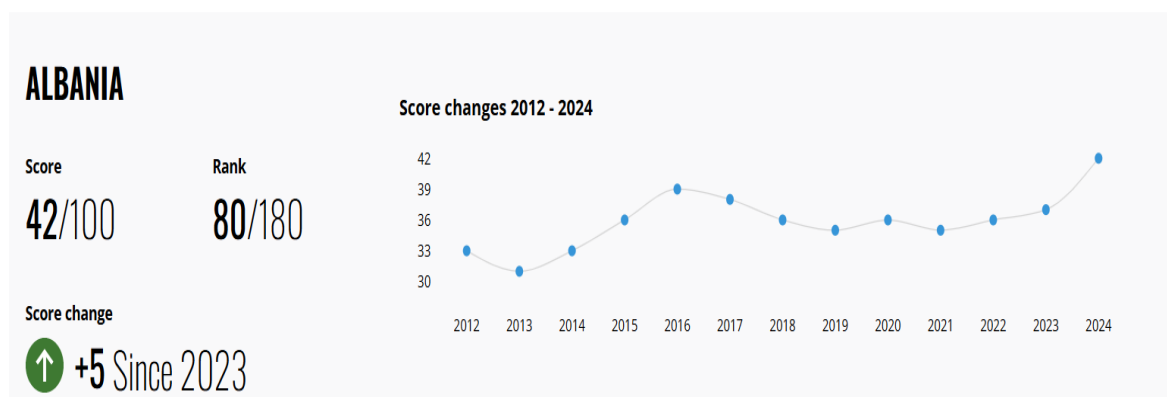
#### 4. Research Results and Discussions

According to the Corruption Perceptions Index (CPI) Report 2024 published by Transparency International, Albania scored 42 out of 100 and ranked 80-th globally<sup>6</sup>.

Although this represents (a + 5-point improvement compared to 2023), the score still reflects a relatively high level of perceived corruption in the country.

The analysis of CPI data from 2012 to 2024 reveals that the perception of corruption in Albania has remained consistently high, with only marginal changes over the years. The low degree of variation in the index across this period suggests structural and persistent challenges in anti-corruption efforts, transparency, and public trust in institutions.

Figure 2. Corruption Perceptions Index (CPI) - Albania (2012-2024)



Sources: Transparency International (2024)

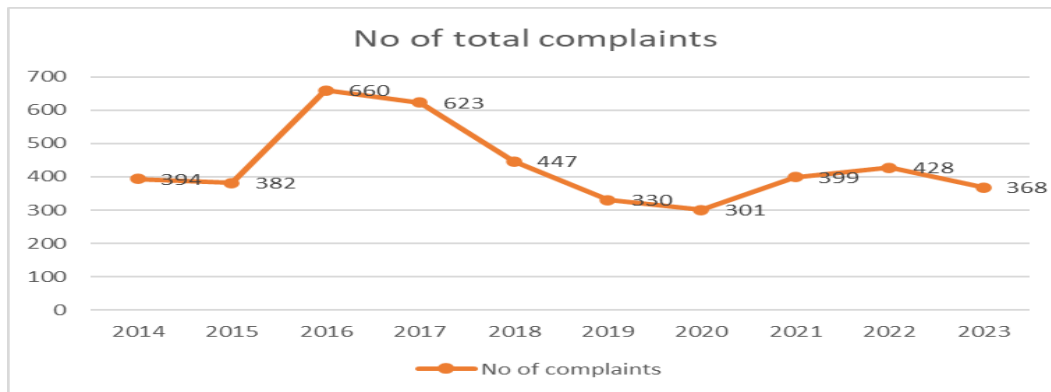
This assessment of the Corruption Perception Index is also due to a series of charges and convictions of high-profile former officials by the Special Structure Against Corruption and Organized Crime (SPAK), as well as its proactive role in promoting the fight against corruption and organized crime<sup>7</sup>. Thus, a very important aspect in the fight against corruption is *the involvement of citizens and civil society*. To successfully combat the deeply rooted culture of corruption as a social phenomenon, we highlight, among other factors, *the increase in public awareness*.

This also led to the creation of a more comprehensive legal framework for involving citizens in co-governance through the digital platform "With You for the Albania We Want." Through the legal act 107/2021 *on Co-Governance*, state structures responsible for co-governance with citizens were established, which include: a) the Agency for Dialogue and Co-Governance; b) institutions of the state administration. The main goal was to encourage the public to report cases of corruption. Focusing specifically on the complaints of citizens addressed to the Supreme State Audit (KLSH) as the only institution that audits and provides a reasoned opinion on the management of public funds, complaints for the period 2014 – 2023 are identified as follows.

<sup>6</sup> <https://www.transparency.org/en/cpi/2024/index/alb>

<sup>7</sup> <https://spak.gov.al/wp-content/uploads/2025/04/Raporti-vjetor-SPAK-2024.pdf>

Graph 1. Total complaints

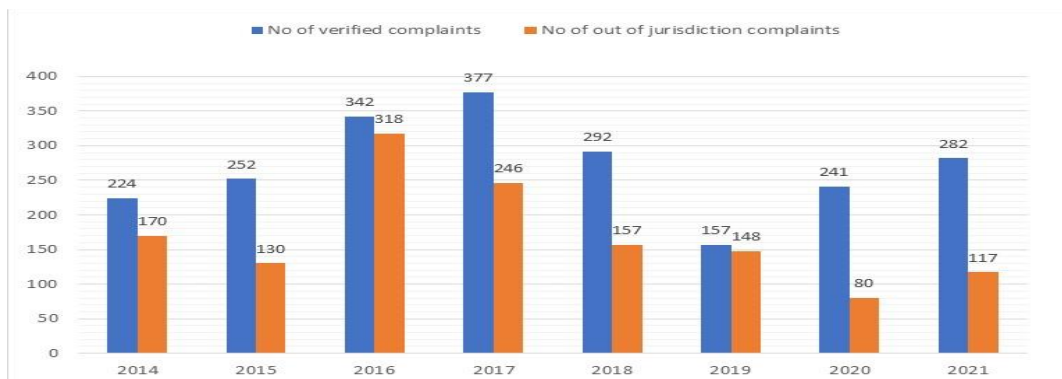


Source: Compiled by the authors based on the annual reports of the Supreme State Audit (KLSH)

It is observed that the number of public complaints remains within the same range, from 394 in 2014 to 368 in 2023. A significant increase of 67.4% is seen in 2016, which follows the increase in the previous two years. However, in 2019, a decrease in the number of complaints is noted, returning to the 300-400 complaints range per year.

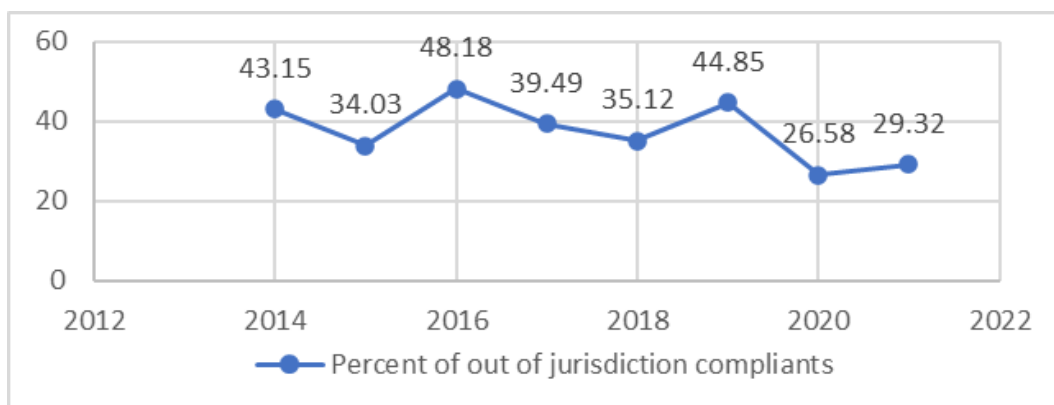
But from the analysis of the content of the complaints, it is found that a considerable number of them are outside the institution's jurisdiction (KLSH), especially in the period from 2014-2019, with a peak in 2016, during which 48.18% of the complaints were outside the jurisdiction (Graph no 2 and 3).

Graph 2. Verified Complaints and Complaints Outside the Jurisdiction



Source: Compiled by the authors based on the annual reports of the Supreme State Audit (KLSH)

Graph 3. Percentage of Complaints Outside the Jurisdiction



Source: Compiled by the authors based on the annual reports of the Supreme State Audit (KLSH)

The high level of complaints outside the jurisdiction raises the perception that many citizens are either unaware of the institution to which they should direct their complaints, or they view the Supreme State Audit (KLSH) as the only institution where they believe their complaints can find a solution.

The analysis of the data was further deepened concerning the complaints that fell within the jurisdiction and underwent the verification process. The question was whether there would be a connection between the data contained in the complaints and the findings established in the audit (classifying it as a valid complaint)? From the data analysis, a strong positive correlation was found between them (the described data see in the annex).

Table 1. Correlation between verified and fair complaints

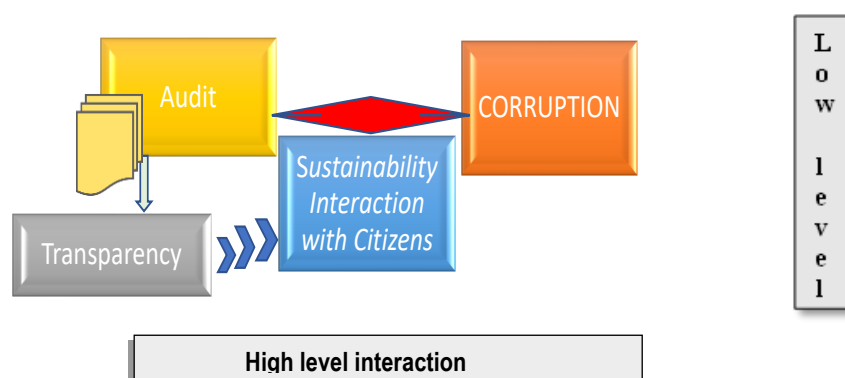
	Total number	Verified Complaints	Fair Complaints
Total number	1	0.857**	0.881**
Verified Complaints		1	0.833*
Fair Complaints			1

$p\text{-value} < 0.05$  \*\* $p\text{-value} < 0.01$

Source: Compiled by the authors

This confirms that the more Supreme Audit Institutions (SAI's) implement transparency and accountability programs, the more the public will perceive the information. Sustainable institutional interaction with the public will also lead to the uncovering of fraudulent actions, thefts, and among them, corruption.

Figure 3. Relationship between Transparency, Sustainability Interaction with Citizens, vs the Fight Against Corruption in the auditing field



Source: Compiled by the authors based on the findings of the study

By studying a 10-year period of public interaction with the Supreme Audit Institution, it is concluded that the more sustainable and active this interaction is, the higher the role in reducing the level of corruption. This result aligns with the transparency index (Figure no 1).

### Conclusions and Further Research

A major challenge faced by all Supreme Audit Institutions (SAIs) is promoting a better understanding of their roles and responsibilities in society, between the public and the administration. The information they provide should be easily accessible, understandable, and influence the increase of public trust. Their work processes, activities, and products must be transparent. They must also communicate openly with the media and other stakeholders, and the information should be visible in the public arena.

In Albania, there is a comprehensive legal and institutional framework for both transparency and the fight against corruption. The findings of the study highlighted that the public's perception of the level of corruption is high, but their role in identifying and preventing it is also significant. As a result, sustainable interaction with the Supreme Audit Institutions should be further strengthened to ensure good governance, rule of law, and prevention of corruption.

Through this paper, the authors emphasize the importance of public sector audit institutions in the fight against corruption, which through the correct implementation of the principles of transparency and sustainable communication and interaction with the public, will be the key to good governance and strengthening public trust. Further studies in these areas would increasingly contribute to strengthening the rule of law, where good governance and the rule of law are its companions.

### Credit Authorship Contribution Statement

**Almida Kafia Hoxha:** Project administration, Investigation, Data curation, Writing – original draft, Writing – review and editing, Visualization.

**Mirela Miti:** Conceptualization, Methodology, Formal analysis, Supervision, Validation, Writing – review and editing.

#### Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

#### Declaration of Use of Generative AI and AI-assisted Technologies

The authors declare that they did not use generative AI and AI-assisted technologies during the preparation of this work.

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## Appendix A

## Appendix A.1

## Correlations

			Total	Verified complains	Fair complains
Spearman's rho	Total	Correlation Coefficient	1.000	.857**	.881**
		Sig. (2-tailed)	.	.007	.004
		N	8	8	8
	Verified complains	Correlation Coefficient	.857**	1.000	.833*
		Sig. (2-tailed)	.007	.	.010
		N	8	8	8
	Fair complains	Correlation Coefficient	.881**	.833*	1.000
		Sig. (2-tailed)	.004	.010	.
		N	8	8	8

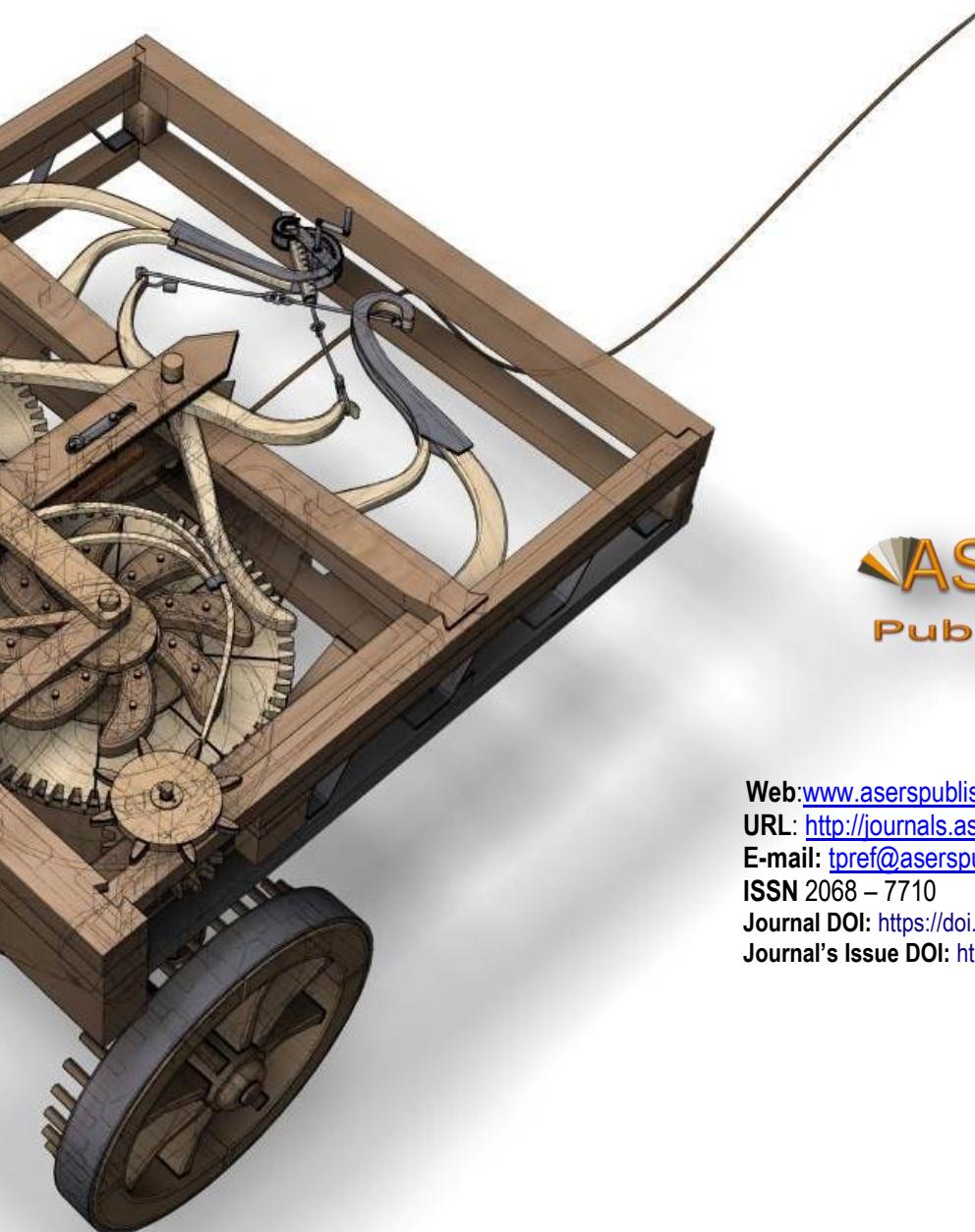
\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

## Appendix A.2

Descriptives				Descriptives			
			Statistic				Statistic
Complaints	Mean		433.2000	verified complains	Mean		270.8750
	95% Confidence Interval for Mean	Lower Bound	348.7644		95% Confidence Interval for Mean	Lower Bound	213.2087
		Upper Bound	517.6356			Upper Bound	328.5413
	5% Trimmed Mean		427.9444		5% Trimmed Mean		271.3056
	Median		396.5000		Median		267.0000
	Variance		13931.733		Variance		4757.839
	Std. Deviation		118.03276		Std. Deviation		68.97709
	Minimum		301.00		Minimum		157.00
	Maximum		660.00		Maximum		377.00
	Range		359.00		Range		220.00
	Interquartile Range		132.50		Interquartile Range		101.25
	Skewness		1.232		Skewness		-.027
	Kurtosis		.599		Kurtosis		.046

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