

INTOSAI Working Group on Evaluation of Public Policies and Programs

Relation between the Court of Accounts and other evaluation actors

Yassin NACIRI Head of section, Court of accounts, Morocco July 7&8, 2021



General framework of evaluation in Morocco

- Constitution : Evaluation of public policies has constitutional value
 - Public authorities are working to create consultation bodies, intending to associate the various social actors in the development, implementation, and evaluation of public policies
 - Role of Parliament in the evaluation of public policies
 - Court of Accounts / assistance to the Parliament and Government
 - Evaluation : Compulsory in public services
 - Higher Education Council : evaluation of related policies and programs



General framework of evaluation in Morocco

- Organic Acts (Lois organiques) / territorial communities (Collectivités territoriales)
 - Regions, Municipalities, Prefecture & Provinces
 - Evaluation and accountability principals
- Financial jurisdictions law : Court of Accounts
 - Projects and programs evaluation



Evaluation actors in Morocco

Public actors :

- Government
- Parliament
- Court of Accounts
- Inspection bodies : IGF, IGAT, IGMs
- Economic and social Council (CESE)
- CSEFRS (Education field)
- ONDH (Human development field)
- HCP (High Commission for Planning)
- Funders
- NGOs : Local associations and evaluation associations
- Private sector consultants



Court of accounts / Government

- Watching : during the development of sectorial policies
- Monitoring : Accompanying the implementation of sectorial policies
- At the request of the Government
- Annual program
- State budget report : Annual evaluation of programs



- State budget report : Annual evaluation of the programs
- At the request of the Parliament

Court of accounts / Other actors

Use of other actors' works in evaluation



Requirements of the Organic financial law

- Support and reinforce major state reforms
- watch sector policies
- Monitor performance in public action :
 - Three-years budgeting
 - Budget by program
- More bridges between the different activities of the Court



Challenges and prospects

Challenges

- Standardization of the Public Evaluation Approach
- Confusion Audit Vs Evaluation
- Availability of mixed skills

Prospects for the future

- Go beyond audit and its approaches
- Need for multidisciplinary teams
- Need for economic and social calculation
- New paradigm: Value Public Management



Thank you for your attention