

INTOSAI



Cour des comptes
FRANCE



IMPLEMENTATION OF THE *INTOSAI GOV 9400 GUIDELINES:* SURVEY RESULTS

INTOSAI Working Group
on Evaluation of Public Policies and Programs (WGEPPP)

20, May 2019

Vilnius, Lithuania



- ❑ The survey was sent to all the EWG members
- ❑ 14 SAIs answered back:

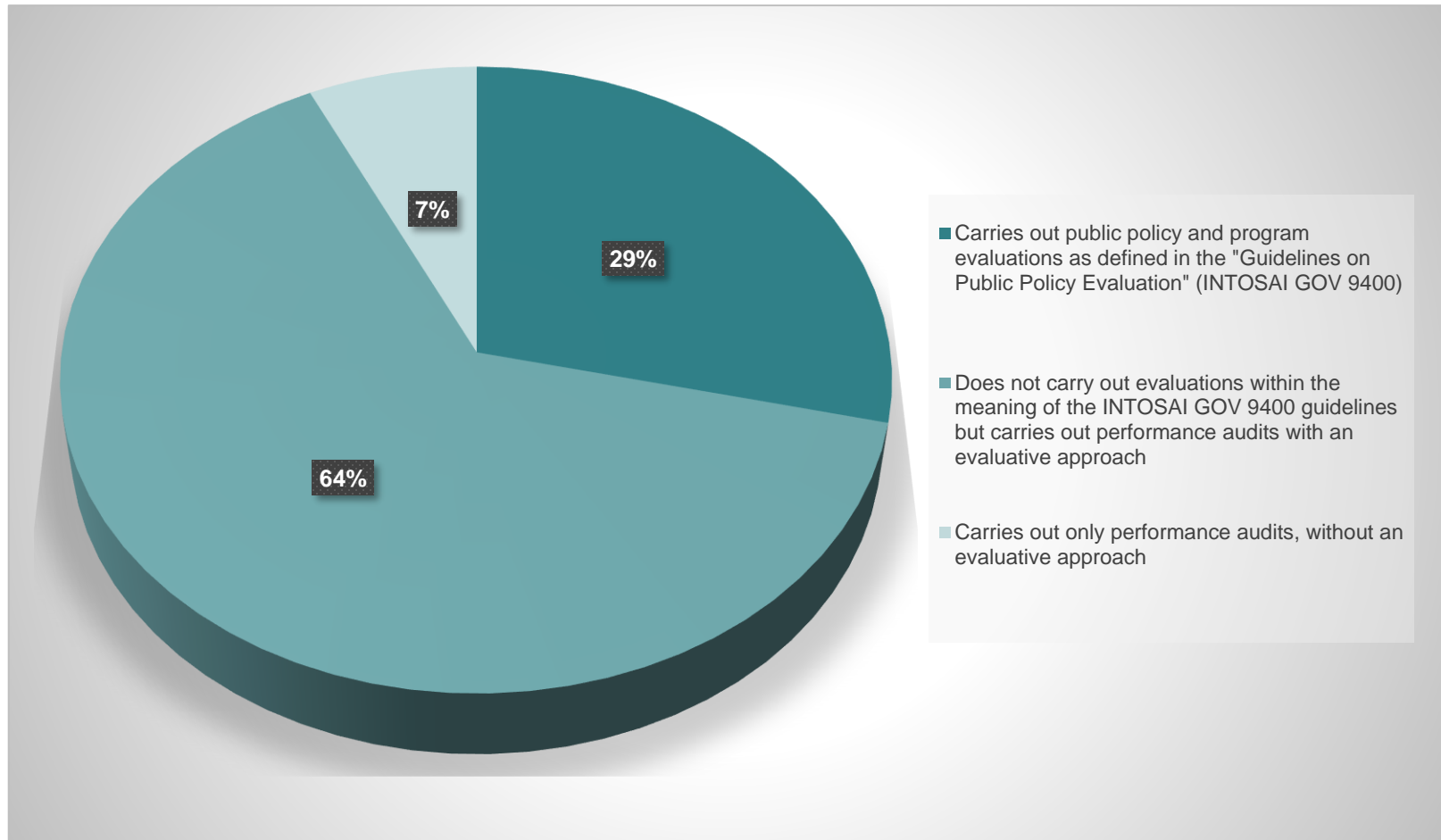
- ❖ Algeria
- ❖ Czech Republic
- ❖ European Union
- ❖ Finland
- ❖ France
- ❖ Germany
- ❖ India
- ❖ Italy
- ❖ Lithuania
- ❖ The Netherlands
- ❖ Philippines
- ❖ Senegal
- ❖ South Korea
- ❖ Switzerland



I- LEGISLATIVE FRAMEWORK



1- MANDATE



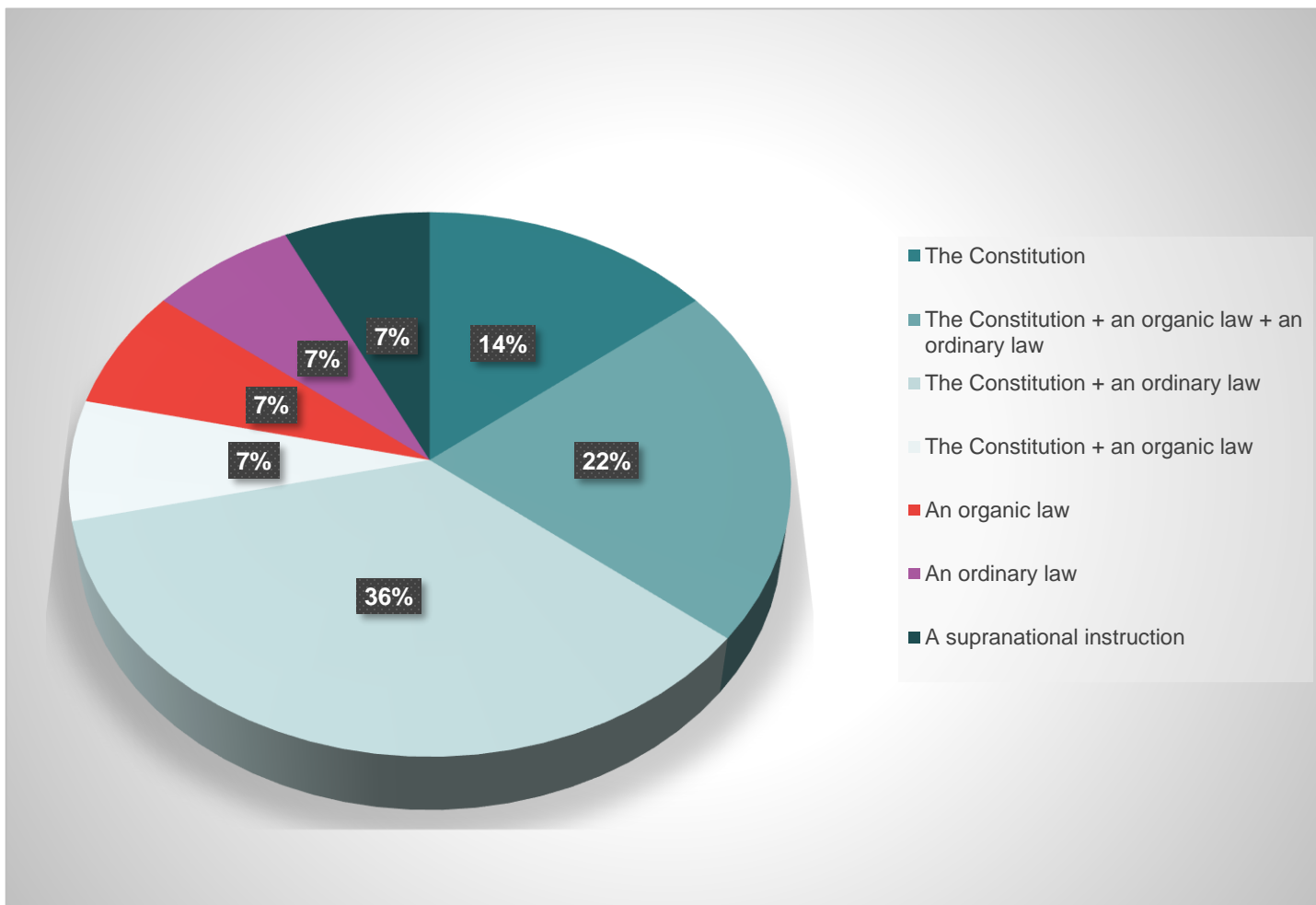


□ FINDINGS

- ❖ **There are only one third of answering SAIs who conduct genuine evaluations according to the GOV 9400**

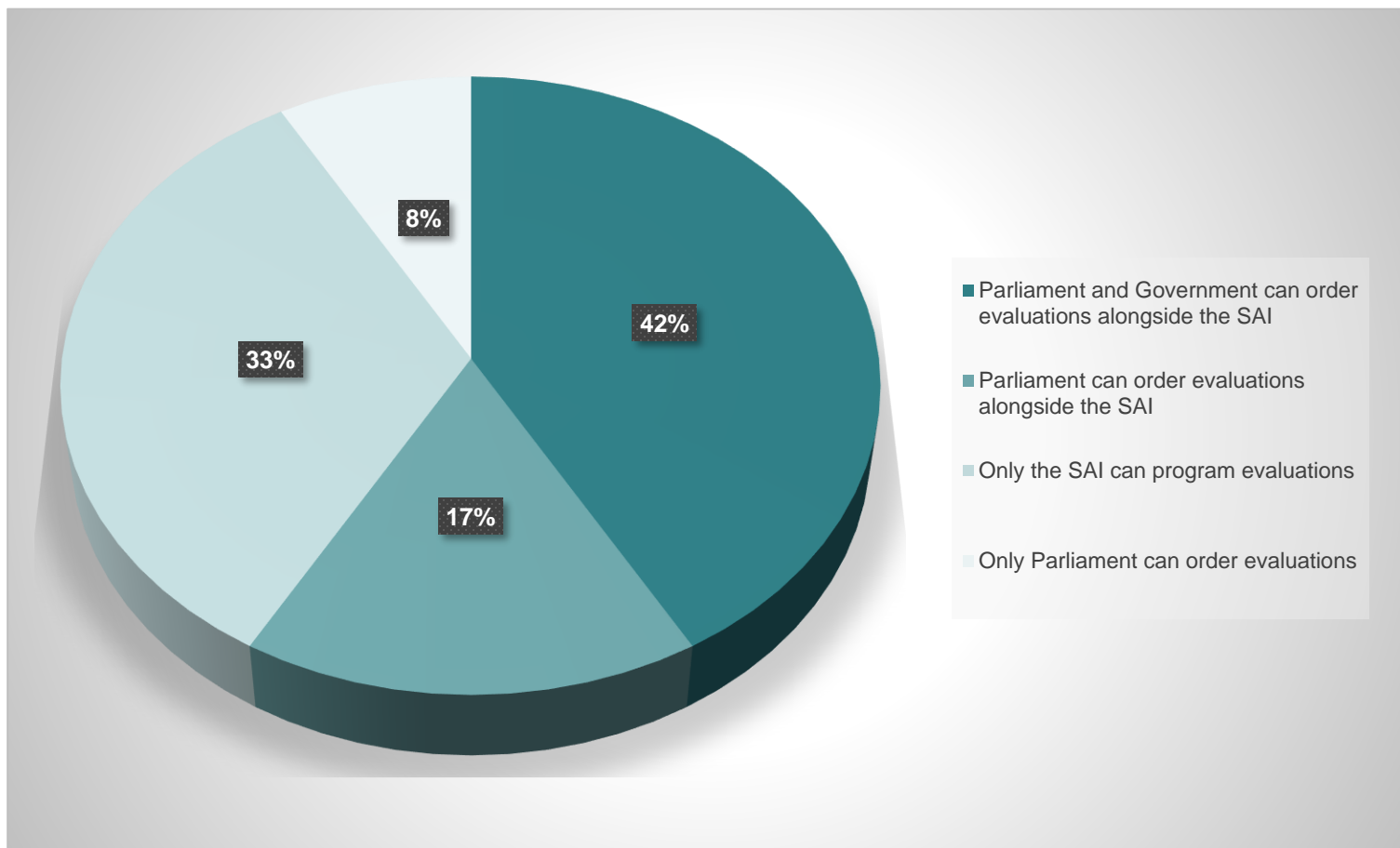


2- LEGAL BASIS





3- OTHER INSTITUTIONS THAT CAN ORDER EVALUATION WITH THE SAIs





❑ FINDINGS

- ❖ **The Constitution is the prevailing legal basis but it is not necessary**
- ❖ **In the majority of cases, Parliament can request evaluations (or performance audits with an evaluative approach)**

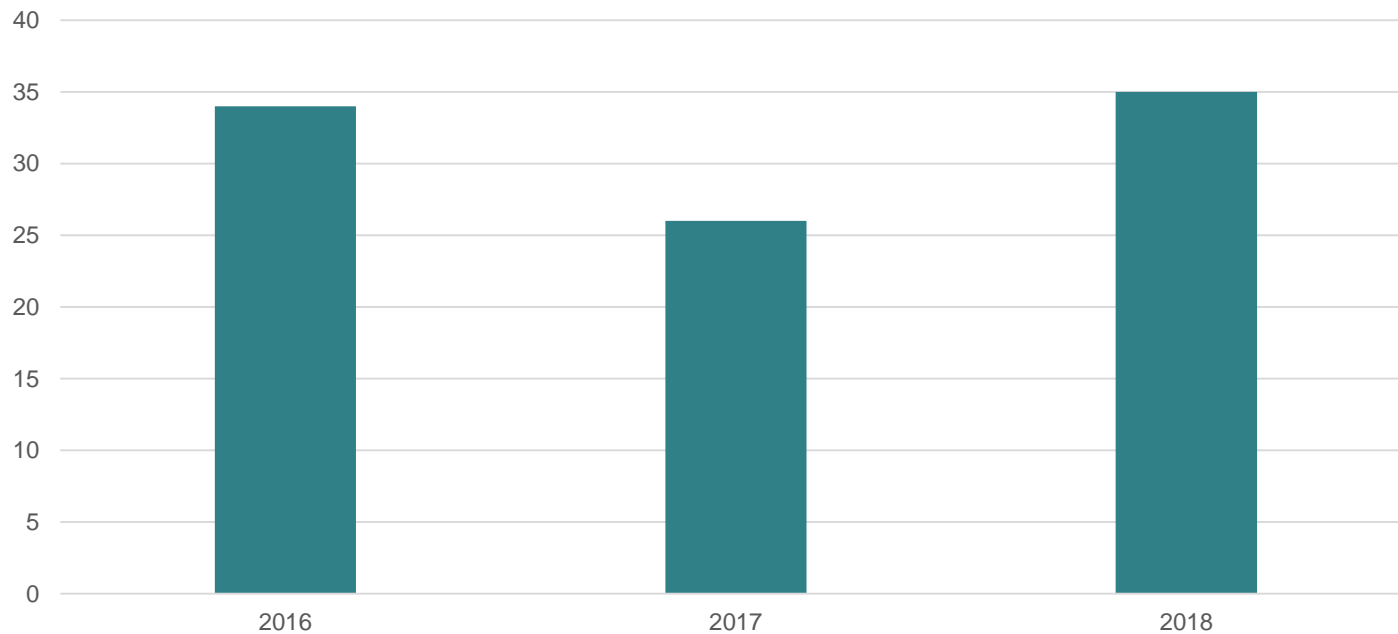


II- EVALUATIONS AND INTERNAL RESSOURCES



AVERAGE EVALUATIONS PUBLISHED PER YEAR 2016-2018 (1)

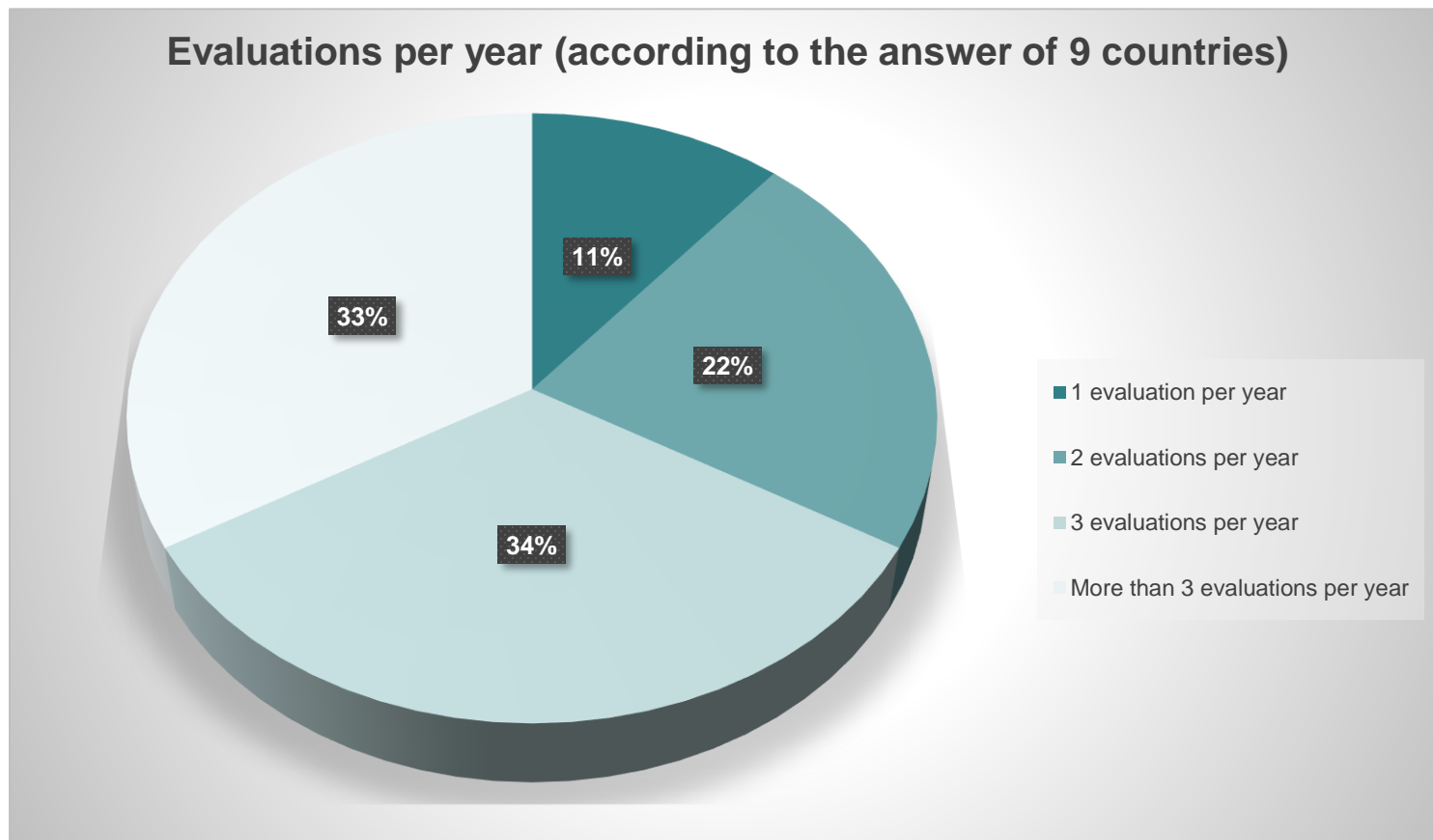
**EVALUATIONS IN TOTAL PER YEAR
(ACCORDING TO THE ANSWERS OF 8 COUNTRIES*)**



*For this graph, data from India was not taken into account due to a major difference with the rest of the countries' data.



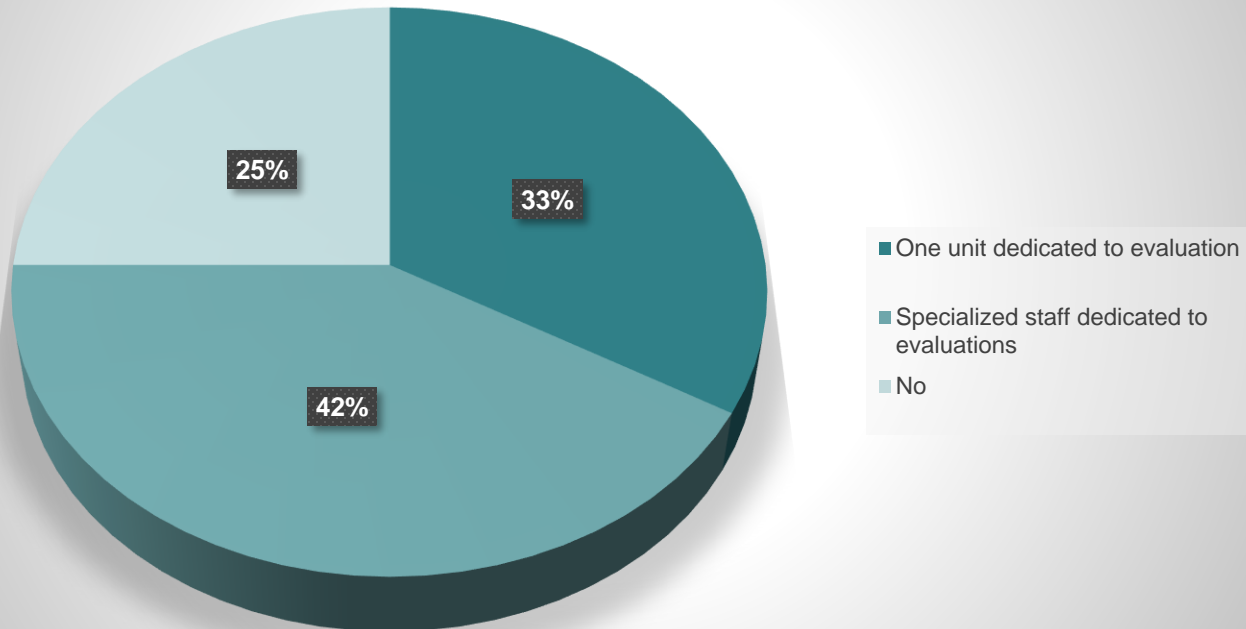
AVERAGE EVALUATIONS PER YEAR 2016-2018 (2)





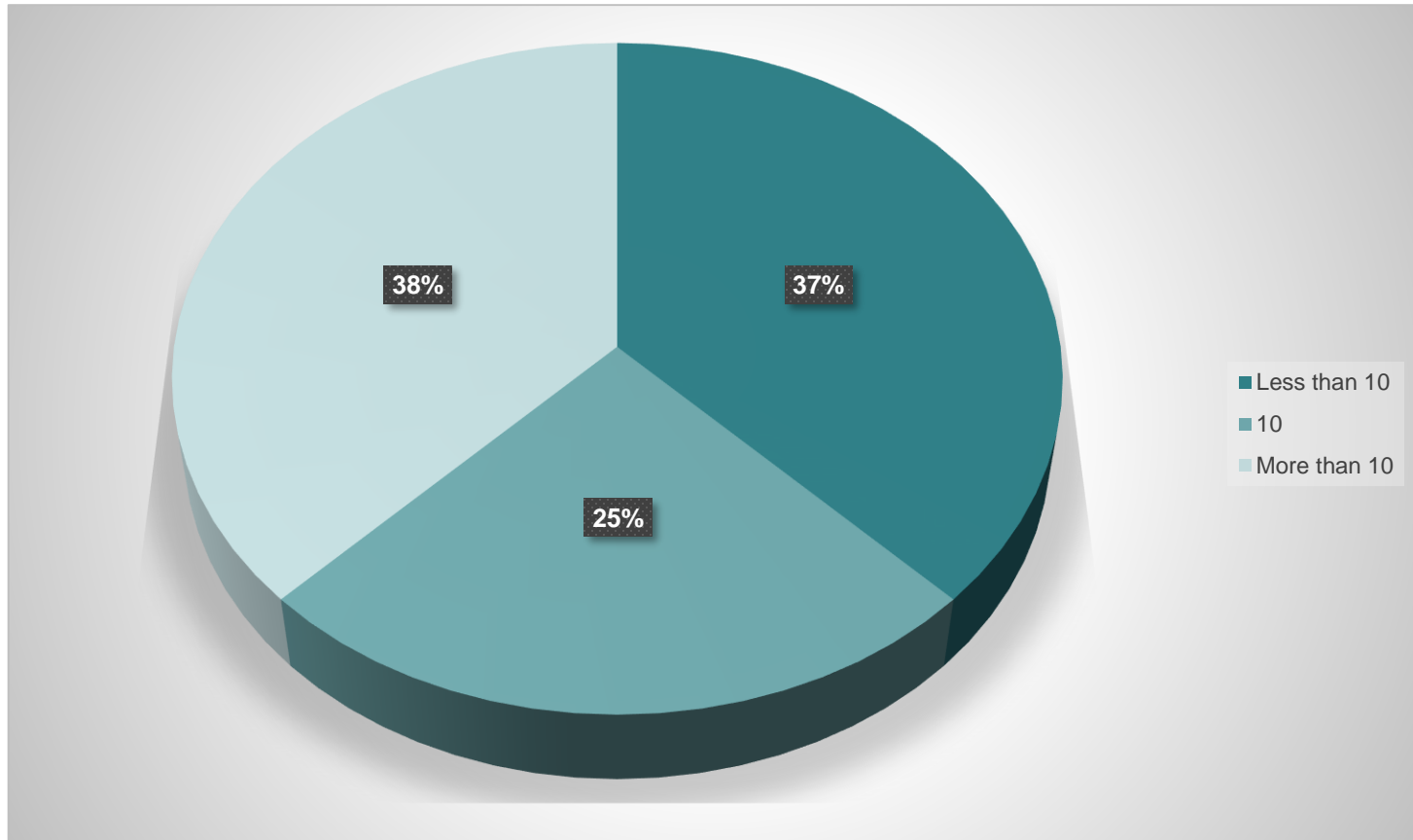
2- SPECIALIZED STAFF

Do you have a department or units or specialized staff dedicated to evaluations?





3- DEDICATED INTERNAL RESSOURCES





□ FINDINGS

- ❖ **There are few evaluations because they require time, involvement and resources**
- ❖ **Special units/staff are often required to conduct evaluations because it differs significantly from average other audit missions of SAIs**

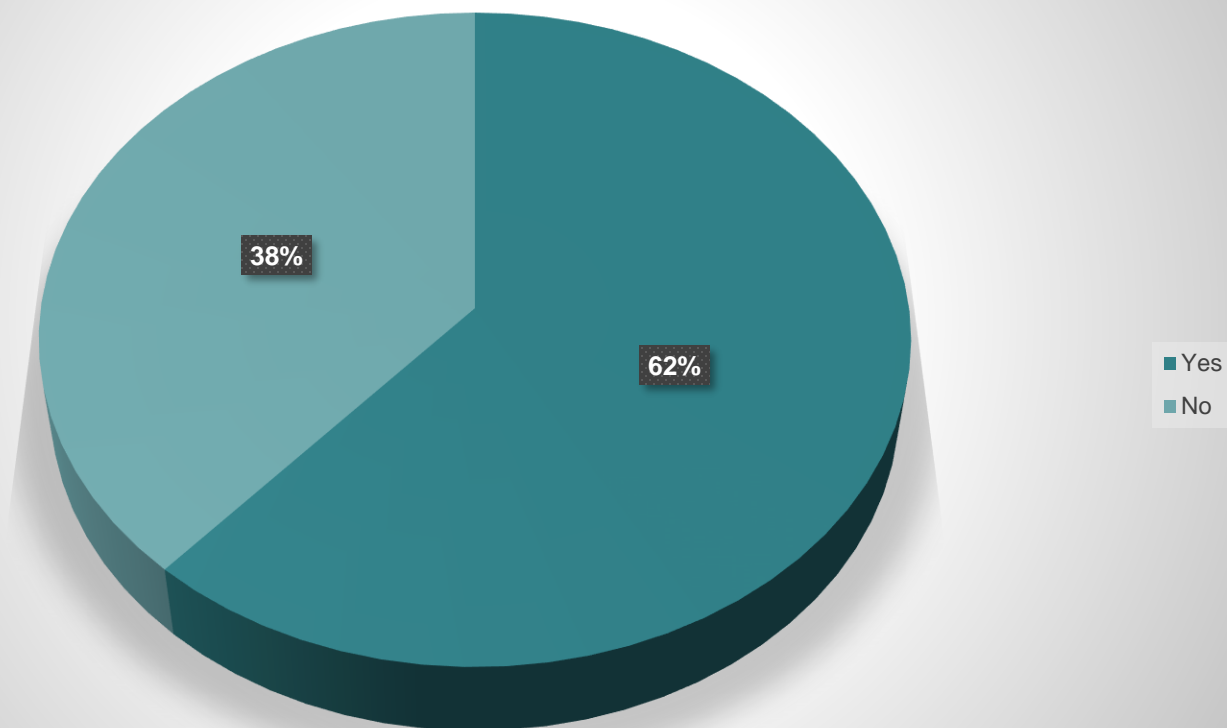


III- PUBLICATION AND MEDIA COVERAGE



1- PUBLICATION AND MEDIA COVERAGE (1)

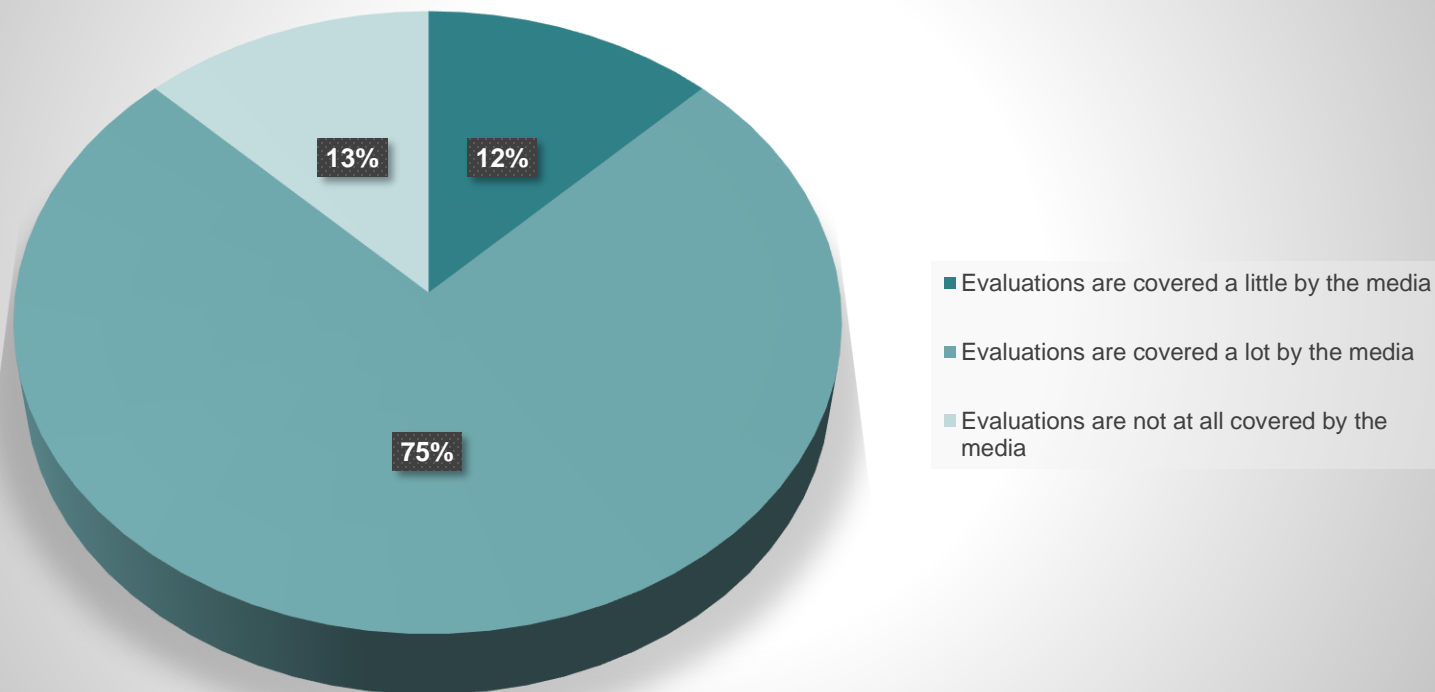
Are your evaluations generally published (or in open access on a website)?





1- PUBLICATION AND MEDIATIZATION (2)

If your evaluations are published, are they covered by the media?





□ FINDINGS

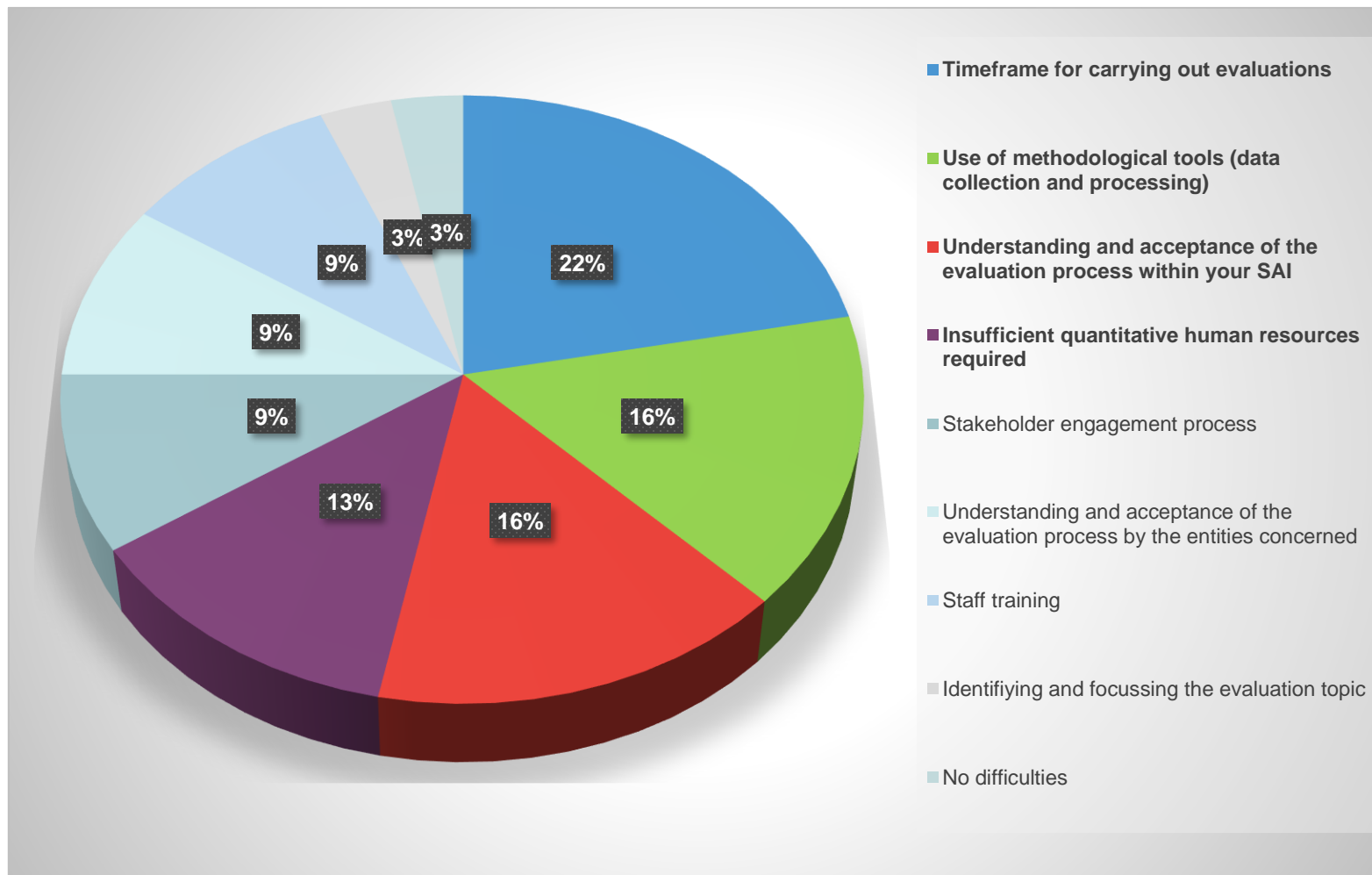
- ❖ **The jurisdictional SAs publish generally their reports**
- ❖ **Whereas the Audit Offices, attached to Parliament, don't always publish their reports**



IV- DIFFICULTIES IN CONDUCTING EVALUATIONS



1- DIFFICULTIES IN CONDUCTING EVALUATIONS





□ FINDINGS

❖ **The major obstacles in conducting evaluations are:**

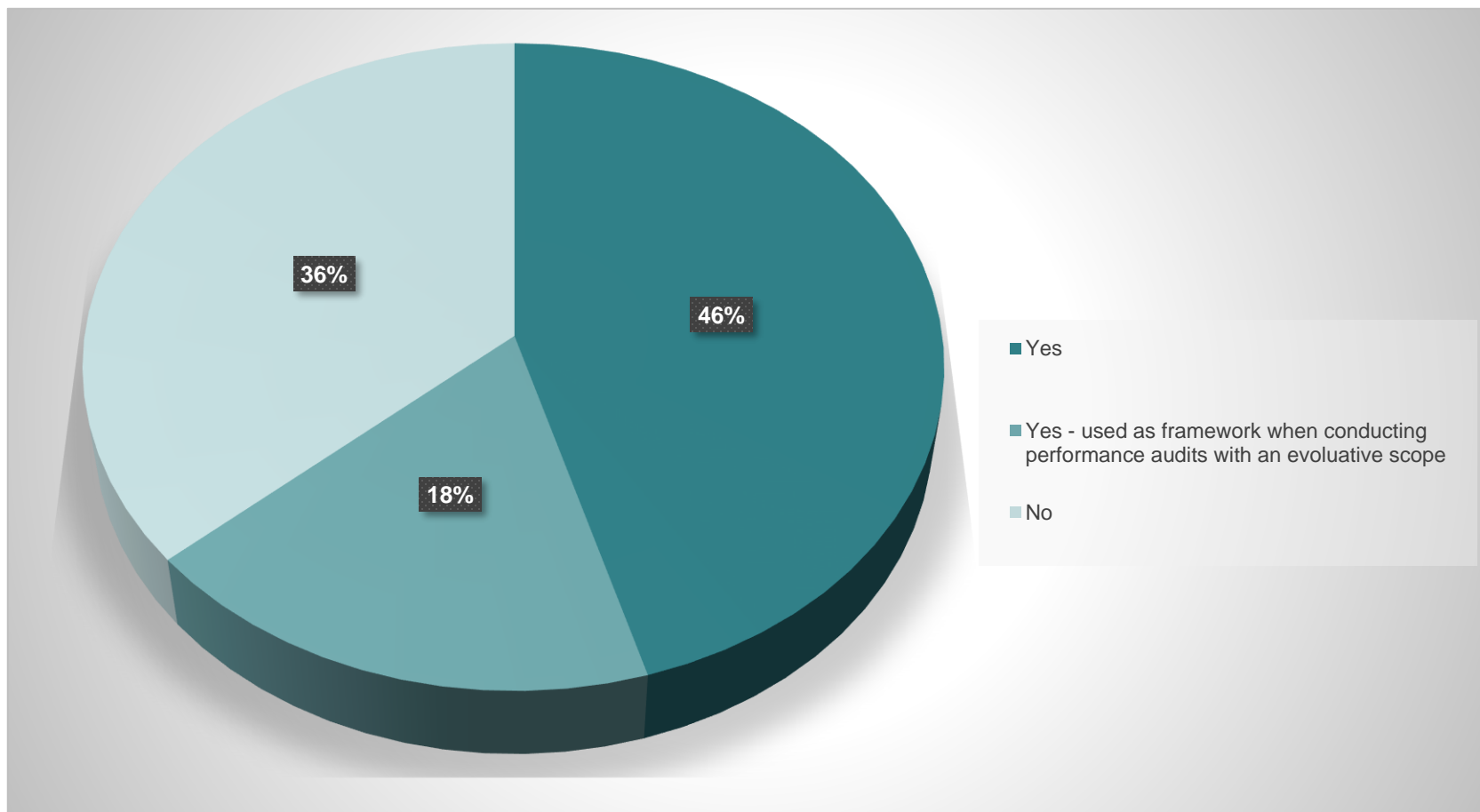
- training and allocation of resources
- methodological obstacles
- institutional and legal framework



V-IMPLEMENTATION AND DISSEMINATION



1- APPLICATION OF *INTOSAI GOV 9400*





□ FINDINGS

- ❖ **Even when a SAI conducts performance audits with an evaluative scope, the INTOSAI GOV 9400 are still used as a framework**



VI- QUESTIONS / CONCLUSION



- ❖ **GOV 9400: an appropriate framework for evaluations?**

- ❖ **GOV 9400: an adequate appropriation by the SAIs?**

- ❖ **GOV 9400: a tool to develop EPPP?**



❖ **GOV 9400:** Assessing the adequacy of its various items

1.1 Overview

1.2 Background

1.3 Relationship between EWG and PAS

2.1 Definition

2.2 Objectives

2.3 Limitation of an evaluation

3.1 Actors

3.2 Institutional environment

4.1 Choice of object of the evaluation of public policies : three criteria

4.2 Project building with the stakeholders

5.1 Evaluability assessment : opportunity for an evaluation

5.2 Organization

5.3 Tools and methods to be applied

5.4 Use of experts

6.1 Examination of results

6.2 Contradictory stage

6.3 Finalization of results

7.1 Dissemination of the evaluation report

7.2 Using the conclusions of the evaluation



Thank you
for your
attention!