



Meeting of the INTOSAI working group on program evaluation

Cour des comptes – PARIS

May, 28th and 29th, 2009

Draft minutes

Representatives of eleven countries, members of the INTOSAI Working Group on evaluation, namely the SAIs of Belgium, Chile, Finland, France, Gabon, Georgia, Germany, Lithuania, Mexico, Morocco, Poland, Switzerland, United States, held a meeting in Paris (France) on May 28th and 29th 2009.

The meeting was hosted by the Cour des comptes, chair of the working group.

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Dominique Pannier, chairman of the group and of the meeting, welcomes the participants and invites them to introduce themselves.

Then he presents the last version of the report: “Program evaluation – a Primer” that all participants received. On behalf of the working group, he presents his warmest congratulations to Nancy Kingsbury, representative of the Government accountability Office (GAO) for the very important work performed by her office.

1. Adoption of the agenda

The agenda is adopted.

2. Presentation of "case studies"

* **Nancy Kingsbury**, Managing Director of the Applied Research and Methods department, GAO presents the organization of the GAO’s program methodology division and the case study “Gender pay gap in federal government”.

* **Maria Magdalena Reza Mendiola**, presents the program evaluation methodology of the Auditoría Superior de la Federación of Mexico, illustrated by the case study of the Mexican immunisation campaign evaluation.

Mrs Maria Reza is invited to answer questions from participants. She specifies that the Federación chooses its programme freely and determines its capacities. She explains that the “appreciation of the population” that appears in the list of indicators for the qualitative evaluation (p12 of the Power Point), is obtained through different techniques: questionnaire, documentary review... She confirms that there is no specific department in charge of evaluation.

3. Discussion among the participants and sharing of experiences

Mohammed Bastaoui, representative of **Morocco**, asks “Does every SAI have the mandate for programme evaluation?” In Morocco, for example, the Cour is not explicitly entitled for that.

In **Belgium**, the Cour is given specific time by Parliament (9 months) to perform a programme evaluation. In fact, the evaluators start to collect information while the year is in process and see which program should be evaluated when they get the accounts – Each evaluator receives a specific training

For **Emmanuel Sangra**, the **Swiss** representative, the difficulties lie in finding a theme and then in deciding: do we need auditors specialists in each theme (e.g. public health)? Or, do we hire experts for providing us with guidance (e.g. medicine, engineering....) considering the fact that they could be themselves audited by the SAI one day?

In **Georgia**, the Chamber of control will start conducting performance audit and Programme evaluation from 2012, as newly mandated by law.

Dominique Pannier notes down the interest of the original practice of the **GAO** that developed a process of “evaluation quality control”. The audit quality team works with the evaluation team along with engineers and statisticians. When a collaborator is recruited, he has to understand that the process is quite demanding.

Mrs Reza explains then the internal audit quality process in her SAI: first, when the program evaluation is selected, a quality protocol is developed. A specific committee reviews the audit process in consideration with the protocol. Auditors from other departments are involved in the process at the stage of the final report, somehow like an external audit.

Michel Ikapi, representative of **Gabon**, states that, while the theme is very familiar to some SAIs, it’s brand new for others. All SAIs are not at the same level because of differences in their mandates and in expertise.

Danièle Lamarque explains that the concept of programme evaluation is often mixed up with performance audit.

4. Presentation of the report “Programme evaluation – a primer”

Nancy Kingsbury presents the report. The objective of such a document was to be a practical tool for persons who want to understand programme evaluation. It describes

programme evaluation in an international context, in relations with different SAIs. Every link was updated and tested.

The document is presented to the group for its approval and in order to launch the translation into INTOSAI languages.

Nancy Kingsbury goes back to Danièle Lamarque's remark on the understanding of the difference of approach between 'programme evaluation' and 'performance audit'. It is mainly a cultural issue. Some would consider that one is a sub-matter of the other while some would understand the other way round. The writer of the report tried to take in the difference in opinions and cultural approach.

Dominique Pannier takes the opportunity to renew the congratulations from the group to Nancy Kingsbury and extend his thanks to her colleague Penny Picket. The report is comprehensive, universal and friendlier than a list of concepts and standards.

Emmanuel Sangra suggests that, considering that the links are bound to change often, the document could be integrated in the INTOSAI website to benefit from an automatic update.

Joachim Romers, representative of Germany, congratulates the GAO team for the document. It shows how fascinating programme evaluation is and how its importance will increase in the future. He explains that in Germany programme evaluation is performed in a different way than the examples quoted in the report. Evaluation is not the prerogative of the SAI; though the Bundesrechnungshof looks into the way evaluations are done and uses its findings to give recommendations, the evaluations have to be done by and under the responsibility of the administration. Nancy Kingsbury finds interesting this experience that gets the flavour of responsibility from administration and points out that the central government is the first concerned by evaluation.

Emmanuel Sangra suggests to introduce this example of "meta-evaluation" in the report and **Danièle Lamarque** considers it would fit under the title (6.3) "Supporting an evaluation culture".

The group approves and Joachim Romers agrees to send a contribution before end of June.

Danièle Lamarque draws the attention of the group on the preface. According to the way INTOSAI working groups usually works, the forewords should be addressed by the chair of the group and she suggests proposing a new text signed by the First president of the Cour des comptes. The group approves.

Dominique Pannier asks the participants if they would agree to revise the translation in the four INTOSAI languages into which the report has to be translated. The concerned participants accept. The translation will be sent by France to Joachim Romers (Germany) for the German version, to Mrs Maria Reza (Mexico) for the Spanish version, and to Mohamed Bastaoui (Morocco) for the Arabic version. The translation process should be completed before summer 2010 for a presentation to INCOSAI.

5. Next steps for the working group : disseminating good practices

Mohammed Bastaoui thanks the Cour des comptes for hosting the meeting. He draws the attention on the juridical problem that will meet the SAIs that don't have the mandate for evaluation. He agrees with what is said in the meeting but he foresees the difficulties for many SAIs. The risk will be to have no access to the information. For example, in Morocco, they have to face refusal of collaboration from the ministries. SAIs will have to promote this new mission which is a superior level to compliance audit and even to performance audit. In Morocco, the text that rules the SAI will be reformed. This will be an opportunity to introduce this competence.

Dominique Pannier agrees with this views and says that the report will be a promotion media showing which SAIs already perform programme evaluation and how.

Danièle Lamarque adds that the main point is that evaluation competency is mentioned in the mandate. Till now it was of common understanding to consider that performance audit included evaluation but now the question is debated. During the discussion on independence, this problem of mandate was mentioned. In France, the competency was officially introduced only in 2008. The Swiss constitution also mentions evaluation.

Emmanuel Sangra explains that the main characteristic of evaluation is to have to deal with stakeholders. And of course that is where we can have problems and reluctances, even within the SAI itself: for example in Germany, where the scope for dealing with stakeholders is limited because of the high priority given to the independence of the SAI.. So, the SAI must consider in its legal bases what prevents it from dealing with stakeholders, instead of asking of the new competency.

Mohammed Bastaoui agrees and explains that during the programme committee meetings, when themes of audit involving several administration departments are suggested, some say that the Cour des comptes is only allowed to perform 'vertical' audit and not 'horizontal'.

Danièle Lamarque warns that we must stay cautious. First, we should see how the missions of SAIs are defined regarding performance audit and programme evaluation and what the SAIs consider they can do. In France, though our mandate was quite large, when the 2001 bill on regional chambers was in discussion in Parliament, many debates focussed on the objectives of public policies which are not to be questioned by the external auditor. What we could do, is a review of mandate definitions and see if evaluation is included. In any case, it belongs to the auditor to define his programme and how he is going to perform it.

In **Belgium**, the law recognizes that the audit of good management of public funds is not limited to performance audit but can go as far as evaluation. Yet, in the administration sometimes we can raise oppositions when they consider we step in the opportunity field. In **Gabon**, the auditors sometimes are told that they are competent as judges of accounts exclusively. **Danièle Lamarque** says that in France as in Gabon we are sometimes, with bad faith, sent back to our mandate of judges. Administrations want to keep us out of evaluation.

Mrs Sonia Doren explains that in **Chile**, the SAI has the right to audit the compliance of a programme with the law, even before it is implemented. If there is no compliance, the programme cannot be undertaken. Yet, we cannot say that the programme is good or not. In

Mexico, auditors cannot criticize a politic of the government nor try to change it but they can make observations on the fact that the objectives are not reached and that the problem is not solved by the programme.

Emmanuel Sangra remarks that it would be pointless to share good practices if 40% of the SAIs cannot use them. **Joachim Romers** agrees that if the SAIs don't have the means to perform evaluation, good practices are no use for them. He adds that the influence of the group is limited but we should prepare to give a signal to the congress. **Mohammed Bastaoui** agrees that we could increase INCOSAI awareness of the need to revise or broaden SAIs mandates .

As for the right to deal with stakeholders, **Emmanuel Sangra** says that we could present the congress with examples of SAIs for which it is possible.

Danièle Lamarque wonders which form should take the group's recommendations. The purpose of our group is not to elaborate a standard but rather to facilitate exchange of good practices and to encourage SAIs to use their mandate to the full without being stopped by its formal definition. So, should we refer to the INTOSAI working group on standards? Should we ask INTOSAI to include evaluation within a standard that is being implemented?

There are already elements in the principle of independence. It wouldn't be advisable to have a standard for evaluation as such. The future document should include principles backed on INTOSAI principles and encourage to a broad definition of mandate that would allow the possibility of inquiries but not too strictly defined (evaluation presupposes absence of restriction and the possibility to develop any methods relevant to the topic). The risk is that if a SAI asks the mandate of evaluation it wouldn't have it. Better include it in the mandate of performance audit or to link it to the independence principle of SAIS and their capacity of deciding of their programme.

In any case, there is no standard of performance audit either. The Cour des comptes is member of the committee and a representative will participate to a meeting at the end of June where he could relay observation of the evaluation working group.

We could refer to these principles

Dominique Pannier suggests that we draft a questionnaire.

Emmanuel Sangra draws the attention of the group on the fact that every SAI receives more and more questionnaires. It has to be carefully elaborated. He considers that it belongs to the SAIs that are interested in learning more about the subject that should draft the tome II. Do they want a report of 300 pages or anything else?

Nancy Kingsbury considers it is too early to go as far as good practices. It would be better to finalize the report in the five languages to talk about it at the congress in South Africa and we shall see then the number of SAIs that want to participate in the promotion of evaluation. The report has to be read first.

Dominique Pannier specifies that the questionnaire would be sent to the SAIs that perform already evaluation and not to all INTOSAI members. We can see from the existing report that we already have a lot of resources.

Danièle Lamarque reminds the group that we already have the mandate to collect good practices. What our colleagues expect from us is practical examples of "How does a

SAIs perform evaluation? How do we select horizontal themes? Does a SAI need a dedicated team? How do we select the stakeholders? ». It is a permanent request. We need now to set how we will collect the good practices, in connection with the report.

Danièle Lamarque asks now the participants if any of them are volunteering to participate in a sub-group such as a “good practices committee”

Representatives from **Poland, Morocco, Lithuania** and **Germany** are volunteers.

Danièle Lamarque specifies that the sub-group will define key points.

Joachim Romers is dubious about how to draft the questionnaire. It would be useful to have a collection of case studies to identify relevant topics. **Mohammed Bastaoui** adds that the questionnaire should be sent first to the working group itself and later to targeted SAIs.

Mrs Inga Tarakaviciute says that Lithuania is used to draft questionnaire and stresses that it shouldn't be too long.

Dominique Pannier reminds the group that we already have 7 cases (among them Mexico, Switzerland and United States.) but **Mohammed Bastaoui** asks more than the slides and presentations (the reports themselves). He also suggests that we could insert a list of examples that anyone could consult on the group's website (paperless approach)

Joachim Romers considers important that, as the sub-group is bound to take decisions, France participate in it.

6. Next steps

* Meeting of the working group: After the launching of the sub-group.

* INCOSAI 2010 and after :

Emmanuel Sangra, considering that we are involved in a long-term strategy, asks when we would consider the objective is fulfilled.

For **Danièle Lamarque** we are in a step by step process. Our first objective is nearly completed with the finalization of the report. As for the best practices, it's a permanent activity that will have to be followed with the help of other INTOSAI group (CBC or PSC) and external partners of evaluation. We have explored only a little part of evaluation.

Mohammed Bastaoui considers that our first goal would be to present something to the congress (drafted questionnaire, first report on information received...). To what **Dominique Pannier** answers that we already have the “a primer” and we are not committed for a tome II. **Danièle Lamarque** explains that only official documents should be presented to the congress; all we can do is to present a progress report.

Nancy Kingsbury prepares to make sure of updating the report by the GAO.

7. Conclusion of the meeting

Dominique Pannier thanks again all the participants, especially those who gave a presentation and suggests that the chair writes a letter to Penny Picket on behalf of the group to express her the appreciation of the group.