



Meeting of the INTOSAI working group on “Programme Evaluation”

Cour des comptes – PARIS

16 and 17 May 2011

Draft minutes

The representatives of twelve<sup>1</sup> member countries of the INTOSAI working group on “programme evaluation” met in Paris (France) on 16 and 14 May 2011.

The meeting was held at the *Cour des comptes*, which held the presidency of the working group and was led by **Mr Jean-François Cazala**, chairman of the meeting, **Mrs Danièle Lamarque**, director of the international relations department, and **Mrs Sylvie Trosa**, evaluation project manager.

After welcoming the participants, **Mr Didier Migaud**, first president, opened the working group session by referring to the adoption of the working group report entitled “Programme Evaluation – A Primer”, during the last INTOSAI Congress and the opening of the dedicated website hosted by the *Cour des comptes*. He noted that, although these achievements were important in ensuring the recognition of programme evaluation as an integral part of SAI’s engagements, they were only an initial step forward and should be supplemented by broader dissemination of this approach which was still uncommon. He encouraged the group to continue working in this direction.

The representatives were invited to present their experiences of evaluations conducted by their SAIs, from a threefold perspective: evaluation programming, conducting the evaluation and the development of organisational capacity.

**1<sup>st</sup> session: evaluation programming**

When an institution plans an evaluation, the team should first design a strategy to define its evaluation methodology. Two examples were presented.

The first example was presented by **Mr Jean-Louis Beaud de Brive**, senior magistrate, *Cour des comptes*, France, and concerned the experimental approach and preparatory work for an evaluation currently being conducted by the 7<sup>th</sup> chamber of the *Cour des comptes* on “*the safety of sea-faring vessels*”.

This topic was chosen due to its relatively targeted nature – and was intentionally limited to the safety of sea-faring vessels and crews, leaving maritime safety to one side, which could possibly be covered in a second phase – and the sensitivity of public opinion on this issue, marked mainly by oil slicks over recent years.

The team of *rapporteurs*, in liaison with the evaluation project manager of the *Cour des comptes*, and on the basis of ad-hoc practical guides, had implemented novel tools: structured or semi-structured interview sheets; use of pilot sampling and an international benchmark; creation of a reference group (“panel”) made up of external experts who were included as of the formulation of the preliminary

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<sup>1</sup> Belgium, Chile, Finland, France, Gabon, Georgia, Lithuania, Mexico, Morocco, Poland, Republic of Korea and Switzerland.

scope memorandum; use of an on-line questionnaire. Accordingly, the intention was to include stakeholders right from the start: ships' captains, their professional associations, insurers and charterers. The following stage consisted in defining themes and analysing risks. Among the main aims were to draw a clear distinction between the safety of sea-faring vessels and maritime safety and to consider current reforms in this field, as well as the major influence of the International Maritime Organisation based in London.

Nonetheless, this experiment complied with the traditional characteristics of an audit conducted by the *Cour des comptes* in terms of procedures and communication.

The government body evaluated was informed of the approach underlying this evaluation: to further knowledge in this specific field.

**Mr Emmanuel Sangra**, manager of the "performance audit and evaluation" competence centre, Swiss Federal Audit Office, in his presentation entitled "*Selecting themes for evaluation: making the right choice*" highlighted the selection method for audit topics used by the Swiss Federal Audit Office (SFAO). This unit was created nine years ago and conducted five to six evaluations per year on extremely different themes. 20% of these themes were proposed by the Parliament or the government and 80% by the SFAO.

The choice of topic was given careful consideration since, not only could this choice have political repercussions, but also an evaluation required four to five times more time and human resources<sup>2</sup> than a conventional audit. Therefore, the evaluation should be approached pragmatically. In order to pinpoint themes of genuine interest, which differed from those selected for a pure financial audit, a series of steps had been implemented. All the SFAO colleagues could propose ideas for topics all year round using Software called "Ideas Pool", and on average there were 150 to 200 proposals per year. In April and June, there were different steps integrating different hierarchies for selecting around ten topics from those proposed on the basis of several criteria: ex. the public policy examined should be clearly circumscribed; the national political agenda should be considered; the themes chosen should comply with the SFAO five-year strategy. In summer, these topics are explored, in order to assess the information already available. Finally, around five themes were chosen every year. They were validated by the direction, which included them on the annual agenda.

This staged strategy had highlighted the importance of having the broadest possible stock of ideas so as to optimise the final selection. In addition, there was a need for a precise evaluation strategy and well-documented and clearly defined evaluation objectives, so as to enable legitimisation of the selected themes. Moreover, this preparatory work required close internal and external cooperation so as to ensure the use of colleagues' knowledge of the themes selected but also to avoid any overlap or duplication of efforts. Finally, a great deal of caution should be adopted since agencies often expressed their intention to produce similar evaluations in the same field. In order to avoid duplication, the SFAO would encourage officers to lead their evaluations themselves when it was sure that they would do it and respect the evaluation standards. There could be undeniable educational benefits when they did the evaluation themselves.

**Mr Sangra** stressed the need to be conscious of the fact that it was a big challenge to choose the best subject at the best time. It was the intention of the SFAO to select themes which had been the subject of little actual political discussion (thus its work had sometimes led to parliamentary work and legislative review). The use of experts is limited which often resulted in intensive work for the teams, but the SFAO guarded its autonomy jealously.

In his conclusion on this theme, **Mr Cazala** noted that the choice of evaluations to be conducted should not be arbitrary, nor should it be coincidental, even if this choice could never be entirely objective. SAIs themselves were held accountable in this respect. He stressed the fact that even if

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<sup>2</sup> An evaluation requires around 200 to 300 days work.

competition produced interesting results, the results of cooperation and coordination were even better. SAIs should strive to promote evaluation in public sector bodies. They should also ensure that this evaluation did effectively impact the management and, possibly, the review of these public policies. Finally he stressed the need to guard against placing too much pressure on governmental organisations, by subjecting them to too many checks, inspections, audits or evaluations and thus leading to saturation and “audit fatigue”.

## 2<sup>nd</sup> session: conducting the evaluation

One of the specific features of evaluation is that it takes into account social and cultural factors which underlie the public policies and programmes which are evaluated.

**Mr Ville Vehkasalo**, Principal Auditor (performance) of the Finnish National Audit Office illustrated this social approach through an example of an evaluation conducted by the National Audit Office on the “*Policy to combat social exclusion*”. Given the extremely high unemployment rate in Finland (10% some years), the Finnish government had implemented measures to encourage the return to employment. The evaluation conducted on this policy in 2009/2010 required the development of innovative methods since its objective went beyond the scope of that of previous work which had focused solely on the ability of public policies to help job seekers return to work, for the most part excluding the long-term unemployed. For this evaluation, the aim was to focus on the background of these unemployed people and to determine their capacity to overcome social exclusion thanks to initiatives such as assisted employment or training on “how to access the working world”. It was a difficult subject since there was no commonly accepted definition of social exclusion at national and international level. In order to define a target population, the team was able to obtain personal data from the social assistance registers and the employment service. However these data were not included in the report. The audit variables included the age and sex of individuals, their training, their region and whether or not they belonged to a trade union etc.

The evaluation showed that subsidised employment or training on how to access the working world did have an impact, thus limiting the need to claim social assistance. **Mr Vehkasalo** stressed that the risk of introducing some bias into evaluations should not be ignored. In the given example, the unemployed people decided themselves whether to take part in training or to have recourse to assisted employment, and thus the volunteers tended to be the most motivated or those with the highest skills and social level. The volunteers were identified and even selected by employment offices. The impact of motivation was perceived further to the evaluation but was not included as a variable. This parameter was a bias which could influence the results of the evaluation.

**Mrs Jolanta Stawska**, Director of the Krakow regional bureau, Supreme Audit Office, Poland, then presented the evaluation of the “**National nutrition programme**”, the results of which were published in 2010.

The objective of this programme was to grant subsidies to municipalities to enable them to offer meals and distribute allowances for the purchase of food products or to place food products at the disposal of persons in need. The aim was to assist municipalities in rural areas marked by high unemployment and above all to limit the level of malnutrition, while promoting various public food services. In addition to the standard methodology used based on the inspection of documents, the team conducted checks on site in order to ensure that the meals were well-balanced and to inspect the conditions in which they were prepared as well as the quality of service. The evaluators did not use a panel of experts per se, but received the support of the food and nutrition institute. This state-run institution, which some years ago had published an unpopular document on dietary rules, was thus able to share its conclusions and further knowledge of its work. The various programme stakeholders were interviewed, including the beneficiaries of the meals.

The evaluators observed that the objectives of the programme were little known by municipalities. The latter appeared to consider that this money was an integral part of their social service and it appeared

for them to be easier to distribute allowances rather than provide meals. In the event that meals were served, their quality was very poor - the meals were not always hot, and often included sandwiches – and more often than not these meals were only served outside of school holidays. The evaluation identified an extremely high risk of malnutrition among pupils in small schools.

Seventy-five recommendations were formulated. The Ministers concerned were informed to this end and these recommendations were also discussed with the representatives of the municipalities. The local governors, who were responsible for the coordination of governmental programmes at local level, namely through the signature of subsidy agreements with municipalities, were urged to ensure the proper implementation of the programme objectives. Most recommendations received effective follow-up. A monitoring phase showed that new meal services had been created and that the allowances paid out had decreased, being replaced by meals.

This audit also played an educational role for the Supreme Audit Bureau's services: it enabled the development of cooperation between the various services and the implementation of methodology to ensure the completion of concrete evaluations on a regular basis.

**Mrs Jolanta Stawska** presented a second example of evaluation concerning the “**Strategic governmental programme for Oświęcim (Auschwitz)**”. The first phase of this programme to enhance the Birkenau site was intended to lead to the opening of an international teaching centre, at the request of UNESCO, and the modernisation of the transport system to facilitate access to the museum. This phase (which was to be followed by two more) was scheduled to be completed at the end of 2011. The aim of the evaluation was to evaluate the effectiveness of the programme objectives, with particular emphasis on the legal aspects of the programme, its scope, its management and the projects timetable.

In addition to the conventional evaluation steps, the need for risk analysis justified the presence of an expert in public procurement. Moreover, it was crucial to appreciate the physical results of the project by on-site visits. Conferences were organised locally in order to present the approach adopted by the evaluation and to recap on the objectives attributed to the programme. The challenge for evaluators was to steer clear of political issues, while remaining in tune with local residents. Indeed, there was some tension between the various territorial authorities which did not want their city to have a poor image and which wanted their city to be renovated to attract more tourists, despite the fact that these tourists were only interested in visiting the Birkenau site. Another difficulty resided in the need to take account of the requirements of UNESCO.

The first observation of this evaluation was that the local authorities' projects had departed from the main objective since they were related to the city of Auschwitz and not to the museum. The government had had to deal with extensive lobbying by municipalities which wanted to include in the programme projects which would serve their interests directly. Moreover, these projects were not always well prepared. This had led to delays compared with the initial timetable. However one positive aspect came from the fact that, even if the projects were poorly selected locally, the various sources of public funds had been spent legally and in due time. The recommendations addressed to the government and the ministers stressed the need to improve the implementation of programmes and to introduce indicators to select projects which complied with the programme.

In conclusion to her two presentations, **Mme Stawska** stressed the different approaches used for these two evaluations. For the programme on nutrition, the objective was to convince local authorities to implement the programme objectives. For the programme to enhance the Birkenau site, there was a need to keep a certain distance from local problems in order to remind the stakeholders of the main objectives of the programme and to secure the signature agreements intended to ensure compliance with these objectives. However, there were some similarities between the two evaluations, for example the need to conduct studies in the field, to participate locally and to use external experts in order to save time and money. In both examples, a great deal of caution regarding the political and social expectations related to the programmes was required.

### 3<sup>rd</sup> session: development of organisational capacity

One of the specific features of evaluation compared with conventional auditing activities conducted by SAIs is that evaluation results in the development of specific organisational capacity.

**Mr Mohammed Bastaoui**, President of the second chamber of the *Cour des comptes* in Morocco described the situation of the Moroccan institution. There was no evaluation culture in Morocco. The *Cour des comptes* had received a mandate for performance auditing in 1979 and for evaluation in 2002. However, the first performance audit and evaluation assignments began from 2005. An assessment of the activities of the *Cour des comptes* conducted in late 2010 showed that projects had been evaluated but not public policies. The evaluation of public policies, i.e. the completion of a specific action such as the building of a school, comprised the main body of audit work carried out by the *Cour des comptes*. The evaluation of public programmes, i.e. the completion of several convergent actions, was subject to specific assignments. Project owners were systematically public institutions, while the implementation of programmes required the intervention of several institutions. The approach adopted by the *Cour des comptes* focused on “objectives”, “resources”, “results” and “reporting”. This in-depth examination of results was inspired by the Anglo-Saxon method, even though there was still very little experience of measuring the economic and social impacts of public policies in Morocco.

These shortcomings in the evaluation of public policies could be explained by several reasons. First and foremost, the target populations for the main projects were not consulted or involved. Furthermore, unrealistic and unsuitable projects resulted in financial imbalance and this issue then prevailed over the evaluation of impacts. There was a lack of coordination between Ministers and between Ministers and local authorities, which was also regrettable. Morocco was a centralised country, with vertical public management and a strong State presence in the regions. Local authorities had insufficient human resources, and projects which they were incapable of managing were imposed upon them. This led to some major differences in terms of performance: for instance a business incubator programme only achieved 5% of its objectives. Finally, the budget was not programme-based but resource-based.

Some development prospects would nonetheless be envisaged in the light of recent reforms, with a new Constitution, extended regionalisation and the State budgetary and accounting reform. There was a need to mainstream the performance and evaluation culture among managers themselves. 2011 had been a key year due to the large number of political reforms. The *Cour des comptes* should position itself in the framework of these change dynamics.

**Mrs. Marisela Marquez Uribe**, Director General, Supreme Audit Office, Mexico, presented an IT survey tool called “**Auditina**”, developed by the Mexican Supreme Audit Bureau to prepare for public policy evaluations. This tool comprised two matrices: one matrix concerned the logical consistency of public policies themselves (intervention logic) and the other concerned the logical consistency of the common evaluation threads (evaluation logic referring to the intervention logic of the chain of public policy results).

The Public Policy Logical Consistency Matrix is a planning tool that helps us analyze the logic and consistency of a public policy. The Matrix is structured after the heuristic and hermeneutic process of the public policy has been done and it consists of a mental map of all the aspects that interact in the making of a public policy. Its purpose is to define what we want to solve, the fundamental action of the government actions, the policy design and its results, through accountability instruments. This enables us to define the conducting threads of the public policy and define the reach of the evaluation. The Matrix includes the following segments: identification of the problematic that originated the public

policy; legal framework; programmatic and budgetary mechanisms; accountability documents and the objective of the policy.

**Mrs. Marquez** illustrated the use of these matrices with the example of the evaluation of the “**Opportunidades**” programme, launched by the Mexican federal government to break the cycle of poverty. The programme aims at the provision of conditions-based on shared responsibility actions, such as, attendance of children in schools and healthcare assistance. -,The lines of the crossover table corresponded to the actions carried out. The table concerning the consistency of the common threads of the evaluation was organised in the same way, detailing the many referents, the objectives, the quiddity, the fluidity and the assumptions of the public policy. These matrices were presented to the institutions to be evaluated before the evaluation. They ensured a high level of transparency regarding the methods used, through the presentation of the evaluation assumptions, the objectives and the questions raised by the evaluators. They also allowed auditors to show that they had acquired perfect knowledge of the policy or the public programme evaluated.

**Mrs Marquez** pointed out that it took around two months to design the matrix. This time was not wasted since the subsequent evaluation steps were largely facilitated by this preparation. The matrices covered the normative framework right through to the operational details and offered an extremely comprehensive overview of the implementation of the public policies to be evaluated.

### Conclusions and future activities

**Mrs Lamarque** addressed the issue of the possible follow-up to the group activities. She recalled that the report had been adopted by the INTOSAI Congress without reserve. She stated that the group’s mission formed part of objective 3 (knowledge sharing) of INTOSAI’s strategic plan. And she suggested that they should submit a proposal to the professional standards committee (objective no.1) to the effect that this report should be included in the catalogue of ISSAI standards, with a view to encourage evaluation practice. A discussion followed on whether it was appropriate to include the report in the ISSAI standards, even as guidelines, with the risk that this entailed of freezing a practice which was still developing. The participants agreed that this idea should be tabled for discussion after the next meeting of the INTOSAI professional standards committee.

The consultation of group members on the questionnaire which was shortly to be sent to the INTOSAI group with a view to collecting the best practices of SAIs, as well as the test work conducted by a social sciences researcher on the basis of the report of the *Cour des comptes* on Education, had highlighted the need to reformulate certain questions. Moreover, the need to add an introductory question had come to light, in order to enable each SAI to position the evaluation activity in its mandate. **Mr Cazala** suggested that the Swiss proposals should also be added, in order to ask the other SAIs if they wished to inform their colleagues on potential evaluation topics, so as to conduct parallel evaluations or at least to allow for discussion on the methodology used. A modified version of the questionnaire would be submitted to the members in the fortnight following the group meeting.

**Mr Cazala** thanked the speakers for their extremely instructive presentations and congratulated them on the daring choice of subjects. He then proceeded to close the meeting.