

The Role of Supreme Audit Institutions in the Evaluation of Public Policies at the International Level

Public Policy Evaluation from an International Perspective: Approaches, Practices, and Lessons Learned from Supreme Audit Institutions

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If we want evaluations to grow within Supreme Audit Institutions, we must promote the use of knowledge and disseminate good practices

INTOSAI (2010), Program Evaluation for SAIs: A Compendium

In recent decades, the evaluation of public policies has ceased to be the exclusive domain of governments, universities, or specialized agencies. It has now become a strategic field for Supreme Audit Institutions (SAIs) as well. As public demand grows for a more efficient, effective, and transparent use of public resources, SAIs have begun to integrate evaluative approaches into their operational audits, thereby expanding their traditional control functions toward the creation of public value.

This shift toward evaluation reflects a significant evolution in public auditing—from a conventional focus solely on financial and formal compliance, toward a broader vision that seeks to assess the results and impacts of public policies, programs, and interventions. Traditionally, audits have been aimed at issuing opinions on the reliability of financial statements (financial audit), verifying compliance with laws and regulations (compliance audit), or evaluating the efficiency of public management (performance or operational audit). While these approaches remain relevant, they fall short of meeting today's growing societal demands: citizens no longer only want to know *how* resources were administered—they want to know whether these resources effectively addressed the societal issues they were meant to resolve.

Thus, far from being limited to a monitoring function, this new evaluative profile of SAIs strengthens accountability, fosters a culture of continuous improvement in public management, and opens up opportunities for more strategic, results-oriented audits—especially in a global context that is increasingly complex and demanding.

This new approach has been supported and encouraged by growing international cooperation and knowledge exchange. In this regard, entities such as the International Organization of Supreme Audit Institutions (INTOSAI) and its Working Group on the Evaluation of Public Policies and Programs (WGEPPP) have played a pivotal role in developing conceptual frameworks, methodologies, and shared experiences across SAIs worldwide.

Founded in 1992, the WGEPPP has been instrumental in promoting evaluation as a complementary tool to performance auditing. The group is currently chaired by the Swiss Federal Audit Office (since March 2022) and is composed of 30-member SAIs and 10 observer SAIs. The Spanish Court of Audit became a full member in 2023 after

attending meetings as an observer since 2021. Its original objective was to “make evaluation more accessible to SAIs and clarify concepts, methods, and practices.” Today, its primary goal is to foster the practice of evaluating public programs and policies and to provide interested SAIs with information, methodological tools, and examples of best practices.

To achieve this, the group organizes three types of events:

1. Triennial Forums: Multi-day events focused on broad topics such as methodologies, practices, experiences, and international cooperation.
2. Annual Meetings: Dedicated to relevant issues for SAIs engaged in evaluations or operational audits with an evaluative focus, including organizational aspects, value generation and measurement, and audit topic selection.
3. Quarterly Flash Meetings (online): Where a member presents a recent audit or evaluation that may be of interest to other group members.

Recent meeting themes include:

- “Interviews, Documents and Data Analysis: What Else? Innovation@SAI” (2022)
- “How Do We Assess the Impact of Evaluations and Performance Audits?” (2023)
- “Picking Winners: How SAIs Select the ‘Right’ Topics for Evaluations and Performance Audits” (2024)
- “Making a Difference through Data Analysis”, scheduled for October 2025 in Bern

Key takeaways from these meetings emphasize:

- The critical importance of audit planning and preparation
- The integration of stakeholders to enhance outcomes, legitimacy, and implementation of recommendations
- The value of continuous training and acquiring knowledge for applying quasi-experimental quantitative methods and embracing technological innovation
- The need to recruit professionals from diverse backgrounds such as mathematics, sociology, political science, statistics, econometrics, IT, and data science

Common challenges faced by SAIs include:

- Balancing the cost of gathering and analysing evidence with available resources
- Assessing policy impact and isolating it from external factors
- Ensuring data reliability and robustness to support sound conclusions

Notable audits presented in flash meetings include:

- Evaluation of France’s Organic Farming Policy (June 2023)
- Grants for Business Start-Ups by Unemployed Individuals in Sweden: Long-Term Effects (March 2024)

- Measuring SAI Performance: A GAO Recommendation-Based Approach (May 2024)
- Case Study on Hospital Efficiency by Brazil’s Federal Court of Accounts (November 2024)
- Data vs. Facts: Bridging the Gap Between Data Specialists and Auditors (April 2025)

Spain’s Court of Audit contributed by presenting an operational audit report on social security contribution relief measures for converting certain temporary contracts to permanent ones. This audit applied an evaluative approach, going beyond economy, efficiency, and effectiveness to assess relevance, internal and external coherence, and impact.

Practical workshops complement these events, covering topics such as:

- Strengthening public policy evaluation: goals and methods
- Blending analytical approaches and introducing innovative evaluation techniques
- Methodological skills and knowledge management in SAIs
- Strategic and annual/multiannual audit planning
- From risk analysis to topic selection and prioritization

A particularly relevant WGEPPP initiative is the publication of evaluation documents and guides:

- *Program Evaluation for SAIs: A Compendium* (2010), based on a survey of SAIs
- *Methodological Evaluation Guide* (2014), aimed at building capacity and addressing methodological challenges
- *Guidelines on Public Policy Evaluation (GUID 9020)* (2019), outlining definitions, objectives, actors, scope, planning, and communication of evaluation results

Two recent initiatives have gained strong momentum among SAIs:

1. The First Award for Operational Audits and Evaluation of Programs and Policies, aimed at recognizing excellence in performance auditing and public policy evaluation. Submissions include reports, articles, case studies, methodological guides, pilot projects, benchmarking examples, executive summaries, and infographics. The award ceremony will take place at the October 2025 Forum. Spain chairs the evaluation panel.
2. Creation of a Subgroup to develop a guide on Assessing the Impact of SAIs’ Evaluations and Performance Audits, including indicators for technical results and impact, stakeholder engagement, institutional impact, media coverage, and public visibility.

Strategic Challenges and Final Thoughts

Key strategic challenges for SAIs—and WGEPPP’s role—include the shift toward results- and impact-based auditing, focused on public value and answering the question:

Has the public intervention achieved its intended social purpose?

This requires investing in capacity-building and broadening professional profiles beyond economists and lawyers to include social scientists, statisticians, econometricians, data analysts, and others. These experts bring tools such as quasi-experimental methods, impact evaluation, counterfactuals and control groups, theory of change, and results and impact indicators.

One of the most discussed elements at WGEPPP meetings is the integration of technological innovation in evaluations and performance-oriented audits. Tools such as data analytics, artificial intelligence, and real-time monitoring platforms enhance rigor, efficiency, and timeliness.

Examples shared by SAIs include:

- AI for predictive analysis and pattern detection (U.S. GAO)
- Big Data and data mining to eliminate the need for sampling (Peru’s Big Data Platform)
- Drones and remote sensors to verify infrastructure or assess environmental conditions (India’s Comptroller & Auditor General, UK NAO)
- GIS and georeferencing to assess alignment between budgets and regional outcomes (Brazil’s Federal Court of Accounts)
- Sentiment analysis using NLP to assess public perceptions of services (UK NAO)
- Satellite imagery to monitor deforestation, land use, and remote infrastructure (Colombia’s General Comptroller)
- Online citizen audit suggestion platforms (France’s Court of Audit)

Conclusion

The evaluation of public policies and performance-oriented operational audits by SAIs is no longer an emerging trend—it is now a strategic auditing practice. Thanks to INTOSAI’s WGEPPP, SAIs today benefit from methodological frameworks, reference cases, and collaborative networks that strengthen their ability to produce useful evidence for public decision-making.

The core challenge remains: to maintain the technical independence of SAIs. Evaluating public policies or conducting evaluative audits does not imply passing judgment on political decisions, but rather determining whether the results justify the resources and efforts invested.

References

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