



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Assessing the Impact of Evaluations and Performance Audits

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Background

- **Aim:** Develop a **practical, flexible framework** to assess the impact of evaluations and performance audits
- coordinated by SAI India, with contributions from multiple SAIs
 - SAI Czechia
 - SAI Lithuania
 - SAI Slovakia
 - SAI Spain
 - SAI Switzerland
- Six meetings held

Progress so far (Phase 1: April – May 2025)

- Discussed **concept note** (Swiss Federal Audit Office)
- **Outlined criteria** for assessing the impact of evaluations and performance audits
- Recognized **different maturity levels of SAIs** → proposed core and aspirational indicators
- Collected initial **feedback & practices** from some SAIs
- Decided framework will be **non-IFPP** (more flexible)

Phase 2: June 2025

- Adding **definitions and methodology** for SAls
- Focus on **audit-level indicators** (first version)
- Limited but relevant **examples & sample matrices**
- Introduce **measurable outcome indicators** (savings, recoveries)
- Include methods to **track recommendations** (accepted before/during/after audit)

Phase 3: August- September 2025

- Draft framework prepared & reviewed
- Expanded content:
 - **Outputs, Results, Impacts** (short-term vs long-term)
 - **Basic, Intermediate, Advanced indicators** (maturity-based)
 - **Data collection methods:** MIS, surveys, IT tools, feedback
 - **Case examples** (NAO, GAO, OAG Canada etc.)
- **Tabular format** of indicators for clarity

Outcomes So Far

- **Draft framework developed** (flexible & non-IFPP)
- **Indicators categorized:** Core/Aspirational; Outputs/Results/Impacts
- **Adaptable approach** for different SAI maturity levels
- Inclusion of **tangible impact measures** (financial + qualitative)
- **Practical tools:** matrices, case examples, tabular presentation

Key points of Draft framework

- Show how performance audits **create real value and impact** beyond reports.
- Aligned with **INTOSAI P-12 (Value & Benefits of SAIs)**: accountability, transparency, integrity, model organisation.
- Focus on **results and impacts**, not outputs
- Consideration of limitations

Categories of Indicators

- a. **Technical Impact**– recommendations acceptance & implementation, financial benefits.
- b. **Stakeholder Engagement & uptake**– feedback, Government response.
- c. **Policy & Institutional Impact** – reforms, debates, governance improvements.
- d. **Financial Impact** – quantified savings, benefit–cost ratio.
- e. **Media & Public Visibility** – coverage, digital reach, awareness.
- f. **Risk Avoidance** – harm prevented, risks mitigated.

Description of an Indicator

Each indicator includes:

- **Rationale:** Why it's important
- **Data Source:** Where the data comes from
- **Target:** Ideal or practical benchmarks
- **Constraints:** Challenges in measurement

a. Technical impact

Indicator	Rationale	Target	Constraints
Acceptance Rate	Shows audit relevance	Ideally 100%	Acceptance ≠ implementation
Implementation Rate	Actual uptake of audit advice	≥ 50%(in a time period norm , say 2 years)	Attribution, delays
Time- to -Implementation	Responsiveness of change	80% in 2 years	Complex reforms take time
Financial Benefits	Concrete fiscal impact	savings per audit	Hard to estimate accurately
Qualitative Impact	Non-monetary improvements	Case studies	Subjective; requires depth

b. Stakeholder Engagement & uptake

Indicator	Rationale	Target	Constraints
Auditee Feedback	Measure usefulness to entities	High % satisfaction	Survey bias
Govt/Exec Engagement	Uptake by ministries	All audits followed by meetings	Informal channels untracked
Civil Society Involvement	Participatory audit strength	% of audits with CSO input	Some audits not suitable
Improved Public Services	Ultimate citizen benefit	Sector-specific targets	Attribution is hard
Stakeholder Perception	Trust and credibility of SAI	Rising trend	Survey cost and subjectivity

c. Policy & institutional Impact

Indicator	Rationale	Target	Constraints
Legislative Change	Policy reform via audit	one audit report might not trigger a law; X major policy actions influenced by audit/year	Hard to link causality
Parliamentary Oversight	Audit use by legislators	All major reports discussed	Political context
Institutional Reform	Systemic improvements	At least one major reform	Qualitative

d. Financial Impact

Indicator	Rationale	Target	Constraints
Monetary Benefits	Savings, recoveries	\$ X/year	Methodology must be sound
Benefit-Cost Ratio	ROI of audits	Ratio > 1	May ignore qualitative gains

e. Media and Public visibility

Indicator	Rationale	Target	Constraints
Media Coverage	Public pressure for change	Coverage of all major reports	Not all coverage = impact
Website/Social Media Reach	Public engagement	10% growth/year	Impact of external factors
Public Awareness	Visibility of SAI role	Awareness baseline, growth	Expensive to track via surveys

f. Risk avoidance

Indicator	Rationale	Target	Constraints
Risk Mitigation	Prevent future harm/waste	Qualitative count of risks avoided	Hard to prove what didn't happen

Implementation & Use



Scalability: audit → portfolio → institution-wide



Aggregation: across portfolios and time series



Considerations: attribution vs. contribution, long time horizons, resource needs



Flexibility: core 5–10 indicators + optional extras, periodic review

Next Steps



circulate framework for **wider feedback**



finalize framework after external validation



Publish a **user-friendly guidance document** for SAls
worldwide



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Thank you