



WGEPPP Meeting 2026 – Minutes

1. Keynotes

Keynote 1 – Definition of Relevance (SAI India)

- Relevance was presented as the ability of SAIs to respond to changing public needs. INTOSAI-P 12 and the SAI Performance Measurement Framework provide an important reference for responsiveness, communication and credible insight, while evidence from the wider SAI community indicates continuing weaknesses particularly in executive communication, stakeholder consultation and systematic follow-up.
- Relevance was considered across the entire audit cycle, including what SAIs choose to examine, how topics are selected and audits conducted, when results are delivered, how findings reach their audiences and, ultimately, whether the work contributes to change. SAI India linked this approach to initiatives on stakeholder engagement, data-led auditing, timeliness, professional capacity, accessibility and follow-up.
- Impact assessment was presented as an important means of demonstrating relevance and public value. The approach distinguishes clearly between the SAI's outputs, action taken by the responsible authority, observable outcomes and wider impacts, while assessing the SAI's contribution separately from the overall effects of the government programme. Contribution, rather than sole attribution, was considered the more workable standard.
- SAI India has developed a continuous approach to documenting impact through dedicated teams and an impact register recording the issue, the institutional intervention, subsequent change, beneficiary or financial value, supporting evidence, validation and attribution checks. This allows annual reporting on public value to draw on a maintained evidence base rather than requiring a new compilation each year.
- Experience from the first year showed that results often emerge over several years, attribution requires evidence, relevant information may be dispersed and follow-up remains essential. For the WGEPPP, SAI India proposed a common minimum standard for evidence supporting impact claims, flexibility in the use of indicators, stronger demonstration of public value and periodic measurement of stakeholder perceptions.

Keynote 2 – Impact Model (SAI Morocco)

- A relevance judgement requires a clear understanding of what an intervention is intended to change, how this change is expected to occur and under which conditions. An impact model can therefore help evaluators understand the intervention before defining the evaluation questions.
- An impact model links needs, objectives, inputs, activities, outputs, outcomes and impacts and makes the underlying causal relationships, assumptions, risks and external factors explicit. These elements can then be examined against evidence rather than treating the intervention as a “black box”.



- Continuing relevance can be assessed by reconstructing the intervention model at the design stage, establishing the current situation, comparing needs and assumptions over time, identifying relevant decision points and examining whether the intervention adapted when circumstances changed.
- Relevance gaps may emerge where objectives and targets remain unchanged despite new diagnoses, where key assumptions no longer hold, where new needs or affected groups are not covered, or where external developments have significantly changed the problem the intervention was designed to address.
- The case of traffic and road circulation management in Casablanca illustrated how this approach can be applied in practice. Mobility needs remained important, but the evaluation identified weaknesses in the continuous reassessment of needs, network integration and the adaptation of interventions to changes in the urban and mobility context.

Keynote 3 – Communication with Government, Parliament and Stakeholders (SAI USA)

- Communication by SAIs involves several inherent tensions, including the need to combine rigour with accessibility, independence with stakeholder engagement and strong evidence with an appropriate acknowledgement of uncertainty.
- Communication should begin well before publication of the final report. Scope, criteria, policy context and expectations should be clarified early, factual understanding and evidence should be tested during the audit, and recommendations and their implementation should be followed up after publication.
- Stakeholders can provide evidence, context, information on implementation realities and alternative explanations. At the same time, SAIs need to retain responsibility for the questions asked, evidentiary standards, scope, framing, language and final judgements.
- SAIs can legitimately assess whether policies achieve their intended purpose, whether original assumptions remain valid and whether implementation generates unintended consequences. Particular caution is required when questions concern what society's objectives should be, ultimate political priorities or the choice between legitimate political alternatives.
- Credible communication requires transparency about the questions asked, the evidence considered, the standards applied, the reasoning underlying the conclusions and the limitations of the analysis. Sensitive findings require a particularly high level of precision, while different audiences may require different communication channels without changing the underlying substance or evidentiary standard.

2. Results of the Survey

- The survey received 24 responses and was structured around four fundamental questions concerning the concept of relevance, the institutional authority of SAIs to assess it, the methods used in practice and the judgements or recommendations that may result from such assessments.



- Experience in assessing relevance was largely associated with a perceived authority to do so. Among respondents with experience in this area, challenges to institutional competence were uncommon, with 12 of 13 respondents reporting that their competence had not, or rather had not, been challenged.
- Stakeholder perspectives are not yet systematically incorporated into relevance assessments across SAIs. Only 5 of 19 respondents reported always involving stakeholders, while 7 of 19 used stakeholder interviews only sometimes or never and 9 of 18 never used stakeholder advisory groups.
- No single standard methodology emerged from the survey. SAIs combine document and legal analysis, policy analysis, interviews, data analysis and surveys according to the policy concerned, available evidence and institutional context; impact models are used by many SAIs, but only four of 17 respondents use them often or always.
- Recommendations following relevance assessments are mainly directed towards government and the administration, and to a lesser extent Parliament. Greater restraint in issuing recommendations was associated particularly with data limitations, methodological uncertainty and difficulties relating to causality and impact models.

3. Case Studies

Case Study 1 – Evaluation of Programmes to Simplify Administrative Procedures (SAI Morocco)

- The evaluation used the normative framework as an important starting point for defining criteria. Legal provisions relating to user rights, proportionality, procedural deadlines, legal certainty and interoperability were translated into evaluative criteria rather than being treated exclusively as compliance requirements.
- As the intervention logic had not been sufficiently explicit in the original planning, the evaluation reconstructed a theory of change linking the reform's inputs, activities, outputs, expected outcomes and wider impacts and used it to assess diagnosis, objectives, instruments and implementation conditions.
- The underlying need for simplification remained relevant, but the initial diagnosis did not sufficiently capture operational constraints, differentiated user needs and prerequisites for implementation. The sequencing of the reform was also ambitious in relation to available institutional, legal and technical capacities.
- Institutional perspectives were incorporated through document analysis, interviews, questionnaires, administrative data and benchmarking, while user evidence was more limited. The absence of dedicated user surveys and robust longitudinal information was itself relevant to assessing the ability to steer and adapt the reform.
- Findings and recommendations followed an explicit chain from evidence and identified gaps to causes, evaluative judgement and corrective action. Recommendations addressed governance, coordination, the legal and security framework, user-centred services and digital prerequisites, with subsequent developments reported in several of these areas.



Case Study 2 – Evaluation of the Programme to Reduce Regional and Social Disparities (SAI Morocco)

- Significant territorial and social disparities demonstrated a clear continuing need for the programme, while the initial diagnosis relied heavily on a census of needs without sufficiently objective indicators and criteria for prioritising territories and projects.
- The relevance assessment examined whether needs had been correctly identified and prioritised, whether objectives reflected expected results, whether implementation instruments could generate the intended changes and whether completed projects were actually used and sustainable.
- Explicit physical targets existed for infrastructure and service provision, but monitoring remained focused primarily on projects completed and investments made rather than on outcomes, target achievement and improvements experienced by users.
- The programme's logical framework had to be reconstructed, while weak baseline information, changes in classification methodology and the simultaneous presence of multiple programmes and actors complicated the measurement and attribution of effects.
- Stakeholder evidence was gathered extensively through interviews, questionnaires and field visits, while user perspectives were mainly indirect. Recommendations therefore emphasised stronger territorial diagnosis, measurable objectives, integrated information systems, stakeholder participation and a shift towards monitoring actual impact and service quality.

Case Study 3 – Performance Audit of Inclusive Education (SAI Madagascar)

- The audit assessed government measures for implementing inclusive education for children with disabilities at primary-school level, with reference to Sustainable Development Goal 4 and targets 4.5 and 4.a.
- Audit criteria were derived from international charters and conventions and the national legal framework, covering institutional arrangements, policies and strategies, adapted infrastructure, teaching materials, resources and other support measures.
- The audit concluded that existing measures were insufficient to achieve the relevant SDG targets by 2030. Education was considered more integrative than inclusive, with shortcomings in programme design, reliable data, coordination, resources, adapted infrastructure and teacher training.
- Ministries and civil society organisations were involved throughout the audit, while document reviews, field visits, interviews and focus groups were used to incorporate stakeholder and end-user perspectives.
- Findings were based on evidenced gaps between required and actual measures, while recommendations addressed the underlying causes and aimed to improve schooling conditions and meet the specific needs of children with disabilities. Subsequent policy and strategy developments were also reported.



Case Study 4 – Performance Audit of the Municipal Solid Waste Management and Waste-to-Energy Project (SAI Thailand)

- The case demonstrated that a policy can remain strategically important while encountering major operational weaknesses. Relevance was therefore considered in relation to policy objectives, local context and implementation capacity.
- Audit criteria combined legal requirements, contractual obligations and performance principles, while documentary evidence was complemented by field evidence to compare intended arrangements with implementation realities.
- The presentation distinguished between strategic, operational and public-value relevance. In the case examined, strategic relevance was clear, operational relevance was weak and the extent to which tangible benefits were reaching citizens and the environment remained uncertain.
- Stakeholder engagement helped to understand implementation conditions and constraints, while final audit judgement remained independent. This balance was presented as an important basis for audit legitimacy.
- Recommendations focused on stronger monitoring, contractor oversight, measurable enforcement arrangements, escalation procedures and accountability. The case also highlighted the importance of distinguishing weaknesses in policy design from implementation failures.

Case Study 5 – Performance Audit of the National Health Insurance Scheme (SAI Maldives)

- Relevance became an audit question because healthcare needs and service-delivery arrangements had evolved, demand and expenditure were increasing and several healthcare assistance mechanisms were operating in parallel.
- The assessment examined continuing need, alignment with original policy objectives, coherence between different interventions and remaining unmet needs, using legislation, policy documents, administrative data, expenditure trends, institutional evidence and comparisons between schemes.
- DFOG analysis was used to examine duplication, fragmentation, overlap and gaps across the wider healthcare assistance landscape rather than considering the National Health Insurance Scheme in isolation.
- The audit concluded that healthcare assistance continued to address an important public need, while current arrangements had moved away from the original policy intent, fragmentation and overlap persisted and some needs remained insufficiently addressed.
- Recommendations called for closer alignment with the governing framework, greater coordination, better targeting of vulnerable groups and periodic reassessment as needs evolve. Subsequent government action and wider public discussion were reported in areas addressed by the recommendations.

Case Study 6 – Evaluation of the Social Programs (SAI Algeria)

- The evaluation used the Solidarity Subsidy to examine relevance across the policy chain, from needs identification and policy design through targeting and implementation to results and longer-term effects.



- Audit criteria combined regulatory analysis, policy objectives, risk assessment, stakeholder consultation and a reconstructed intervention logic to assess whether the programme remained aligned with the needs it was intended to address.
- The evaluation identified relevance gaps relating to systematic needs identification, targeting, clarity of eligibility criteria, regular updating of beneficiaries' circumstances, data interoperability and the use of frontline experience in policy adaptation.
- Evidence from social workers and local social-proximity services showed that frontline actors can reveal implementation problems and changing needs that are difficult to identify through formal policy documentation alone.
- Recommendations included proactive needs identification, clearer eligibility rules, systematic reassessment of beneficiaries, stronger data governance and a structured feedback mechanism between implementation and policy design. The central lesson was to establish whether a policy addresses the right problem, population and instruments before assessing its effectiveness.

4. Workshop/Panel Discussion

Conclusions Workshop A

- Relevance assessment should start with the underlying problem and the needs of the target population rather than with the existing policy or programme, including whether the original needs were correctly identified and whether they have changed over time.
- A legitimate and relevant policy objective does not automatically mean that the intervention itself remains relevant, as instruments, sequencing, implementation arrangements or other elements of policy design may no longer be sufficiently adapted to the identified need.
- Clear baselines and explicit intervention logic strengthen relevance assessments. Where they were not defined at the outset, evaluators may need to reconstruct them, while weaknesses in available data or monitoring arrangements may themselves constitute relevant findings.
- Legal and strategic frameworks, administrative information and institutional stakeholders provide important evidence, but direct evidence from affected groups can reveal needs and implementation realities that would otherwise remain insufficiently visible.
- Findings should be based on a transparent chain linking criteria, evidence, identified gaps, underlying causes, evaluative judgement and recommendations, helping to distinguish an evidence-based assessment from a political preference.

Conclusions Workshop B

- Relevance and effectiveness represent distinct dimensions of public-policy performance. A policy may achieve its formally defined objectives while becoming less relevant to current needs, while another intervention may remain highly relevant but fail to achieve the intended results.



- Formal policy objectives are not sufficient for assessing continuing relevance, as actual conditions, implementation capacity, coherence between interventions and remaining unmet needs also need to be considered.
- Evidence from implementation, frontline actors and affected stakeholders can reveal targeting difficulties, access barriers, operational shortcomings and changing needs that are not always visible in formal policy documentation.
- Relevance can be examined across the entire policy chain, including needs identification, design, targeting, implementation, results and the capacity of the intervention to adapt as circumstances evolve.
- Recommendations should address the causes of relevance gaps and may therefore concern policy design, coordination, targeting, monitoring, information systems and feedback mechanisms rather than only individual implementation shortcomings.

Panel Discussion

- One position raised during the discussion emphasised the institutional limits of SAIs, noting that public policies are ultimately designed and decided by political authorities and that relevance assessments may risk moving from scrutiny of programmes towards indirectly judging political choices or policymakers.
- Participants also discussed possible risks relating to independence, perceived conflicts of interest and mandate limitations, while the absence of one universally accepted methodology for relevance assessment was identified as an additional challenge.
- An important distinction was made between assessing relevance within the framework of an existing policy or programme and judging policymakers themselves. SAIs can examine whether needs, objectives, assumptions, design and implementation remain aligned without deciding what society's objectives should be or which legitimate political option should be preferred.
- Confidence, courage and communication were identified as particularly important when SAIs assess relevance. Confidence should rest on robust evidence and methodology, courage may be required to communicate sensitive findings, and clear communication is essential for maintaining credibility.
- Strong evidence, methodological transparency, neutral language, stakeholder engagement and respect for the roles of parliament and government were identified as safeguards when addressing relevance.

5. Group Meeting

Activities

- The Group Meeting recalled WGEPPP's strategic objectives of developing expertise in public-sector auditing, enabling knowledge and experience to be exchanged among SAIs and supporting institutional improvement through cooperation and knowledge sharing.
- Since the Forum 2025, knowledge-sharing activities included the 8th WGEPPP Flash on the Multidimensional Poverty Index, preparation of the INTOSAI Journal article and the preparation of the Meeting 2026, including the survey on relevance.



- Knowledge-development activities progressed through the Impact Assessment Framework and the MPI Auditing Project / Poverty Audit Network, reflecting WGEPPP's growing role as a platform for collaborative methodological development.
- The WGEPPP network increased to 35 members and 10 observers, while cooperation with external experts and international organisations was strengthened. Future activities include further WGEPPP Flashes, the Meeting 2027 hosted by SAI Brazil and the next Forum in 2028.
- Members and observers were invited to shape future activities and propose topics, with initial suggestions covering military-sector performance, cooperation with Parliament and government, online surveys, recommendations, and causality, contribution and attribution.

Impact Assessment Framework

- SAI India presented the substantially revised Impact Assessment Framework following the first round of consultation, with comments received from members and other reviewers incorporated into the updated version.
- The revised framework more explicitly reflects different institutional forms and types of SAIs so that it can be applied across varying mandates, organisational models and national contexts.
- The indicator framework was further developed and now distinguishes between core indicators and aspirational indicators, providing a common basis while allowing flexibility according to institutional context and capacity.
- A second consultation was launched following the meeting, with WGEPPP members and observers invited to provide feedback by 30 September 2026.
- The additional comments will be reviewed and incorporated where appropriate, with the aim of preparing the final draft by the end of 2026.

Multidimensional Poverty Auditing

- The MPI Auditing project has progressed towards the preparation and practical testing of guidance for auditing multidimensional poverty, involving a diverse group of SAIs, international organisations and methodological experts.
- The draft guidelines promote a people-centred, outcome-oriented and, where appropriate, whole-of-government approach and explain how multidimensional poverty information can support audit planning, topic selection and assessment of interconnected public-policy challenges.
- Consultation on the draft guidelines is open. The [Project Snapshot](#) provides access to the full draft.
- A practical planning workshop will take place in Brasília from 9 to 13 November 2026, where participating SAIs will identify audit topics, develop objectives and questions, examine evidence and data challenges and prepare initial pilot audit plans.
- Feedback from the consultation and the Brasília workshop will be used to prepare the final draft by the end of 2026, followed by the planning and implementation of parallel audits in different national contexts in 2027.



6. Conclusion

- The meeting demonstrated that relevance and effectiveness address different questions. A policy may achieve its defined objectives while becoming less relevant if those objectives no longer correspond to current needs, while a highly relevant intervention may nevertheless fail to achieve the intended results.
- Assessing relevance therefore requires SAs to look beyond implementation and formal target achievement and examine whether needs, target groups, objectives, intervention design and underlying assumptions remain aligned as circumstances change.
- Robust assessments depend on sufficient evidence, including clear baselines, explicit intervention logic, appropriate data, stakeholder perspectives and, where possible, direct evidence from target groups.
- The meeting highlighted the need to respect the institutional boundary between assessing whether a public intervention remains aligned with its purpose and determining political objectives or choosing between legitimate political alternatives.
- Further methodological work remains relevant in areas including impact models, causality and contribution, stakeholder engagement, recommendations and institutional mandates, providing potential areas for future WGEPPP knowledge sharing and methodological development.