



Summary of decisions – INTOSAI working group on programme evaluation
Meeting of June 20th, 2016 - Paris

- 1. Minutes of the last meeting :** approved
- 2. Agenda of the day :** approved
- 3. Objective of the day :**

The Working Group on programme evaluation met on June 20th, 2016, for its annual session presided over by the French SAI. The Supreme Audit Institutions (SAIs) of South Korea, Gabon, Hungary, Libya, Lithuania, Mexico, Pakistan, Switzerland, and the United States were represented.

This meeting (the last of the group before the INCOSAI of December 2016) was a follow-up to the work achieved since the last meeting of the Working Group, on June 15th, 2015, in Paris, as well as the 7th meeting of the steering committee of the KSC in Washington, on October 15th and 16th, 2015, and the 67th governing board of the INTOSAI of November 10th and 11th, 2015, in Abu Dhabi. It follows the exposure draft period of the guidelines on programme evaluation (INTOSAI GOV 9400), which ended on May 16th, 2016 and for which the answers to the comments made were sent and approved by the working group.

As a consequence, the objective of the meeting was to discuss the last adjustments brought to the endorsement version of the guidelines on programme evaluation, now renamed guidelines on Public Policy evaluation, so that they can be approved during the next steering committee meeting of the KSC, which will be held from September 7th to September 9th, 2016, in Mexico. The final proposal should be adopted as an INTOSAI GOV during the next Congress in December 2016 in Abu Dhabi.

4. Main observations

In his speech, the First President of the French SAI, Didier Migaud, highlighted the importance of moving forward towards acknowledgment of evaluation as a fully-fledged mission of the

SAIs. He also underscored the fact that SAIs, through their neutrality and their independence, are particularly well positioned to achieve such a mission.

After having reminded the participants of the elaboration procedure of the INTOSAI GOV, highlighting the main steps to follow up to the adoption of the guidelines as an « INTOSAI GOV » by the next Congress in December 2016 in Abu Dhabi, the Group's presidency analyzed the nature of the 149 remarks received during the exposure draft period. These remarks were sorted in three different categories:

- Remarks about the sometimes inappropriate use of language;
- Remarks about the definition of the words and expressions used in the document;
- Remarks about the substance itself;

The modifications brought by the French SAI following these commentaries were divided into three categories:

- Formal modifications;
- Vocabulary changes;
- Modification of the substance.

In order to respect the decisions already validated by the group before the exposure draft period, modifications were reduced to a minimum, while taking into account all proposed improvements.

The last version of the text was studied carefully, paragraph by paragraph. Spurred on by M. Shah (SAI of Pakistan), by mutual agreement, the participants decided to validate the use of the modal "should" instead of "shall", as often as necessary, as several commentaries had requested.

The group decided to choose the expression « public policy evaluation » instead of « programme evaluation » (see 1.2, third paragraph, in accordance with the decision made by the group during the 2015 meeting). In accordance with the proposal of M. Crémieux (Swiss Federal Audit Office), the group agreed to introduce in a more positive way the distinction between public policy evaluation and performance audit (see annex).

The group endorsed the proposal to remove the two paragraphs concerning the procedures and proceedings having led to the actual version of the text. Indeed, these paragraphs are not of interest to the evaluator (see annex).

The question of determining whether these guidelines were applicable to self-evaluation was debated during the meeting. M. Shah considered that the document should apply to self-evaluation, but that it wasn't the case for the document in its present state. M. Monteils reminded the participants that the guidelines did not concern self-evaluation, and that there was no reason to adapt it consequently; this position was confirmed by the delegations.

The accuracy of the document, and particularly of the references, was subject to some remarks. After a proposal by M. Shah, it was decided to remove the reference to Pr. Elliot Stern and to insert it in a footnote (2.2, first paragraph), and to state the exact names and titles of the methodologies of the mentioned international organizations, in a footnote as well (page 14).

About the guidelines on public policy evaluation, which do not provide tools, but clear principles to follow during an evaluation, the choice was deliberately made to orient the reader towards already existing well regarded methodologies, for all SAIs and other entities performing evaluation to use, taking into account the local circumstances.

Moreover, an important modification was made on page 5 (2.2, last paragraph) in order to specify the final goal of evaluation, which is “to improve (or reconsider)” the implemented policy.

Concerning page 6, Mrs. Koumba, representing the Gabonese SAI, expressed a reservation relative to the second paragraph, which raises the topic of other possible sources of evaluation. Indeed, she made the point that the first of the two possible sources is about direct public policy evaluation by the SAI itself, which is not among other sources. This inconsistency was corrected, and it was decided to quote only one possible source exterior to the SAIs, in one paragraph instead of two. At the request of a member of the Hungarian SAI, the distinction between meta-evaluation and synthesis of the results of evaluations was specified in its wording.

Concerning the finalization and publication of the results of evaluation (page 17, 6.3, last paragraph), it was decided to specify the fact that the reminder of the procedure consisting in the publication, along with the evaluation, of the answer of the evaluated administrative units, specifically targets evaluators other than SAIs. It was reminded in the meeting that most of the SAIs, precisely, had already integrated this procedure.

Finally, minor modifications were brought to the document in order to improve its clarity and accuracy: on page 2, we specified the difference of objective between performance audit and evaluation (1.3, paragraph 4); on page 3, the adverb “easily” was removed (2.1, first paragraph). On page 4, the adjectives “global and socio-economic” were added to the word “impact” to underscore the difference with performance audit (2.2, fifth paragraph). On page 8, it was decided to replace the expression “first order” and “direct immediate” by the word “targeted” (4.1.2, second paragraph, see annexes for all these modifications).

The meeting ended on a discussion about the future of the working group. No delegation considered that the working group should be dissolved, the mission having been achieved. Several members of the working group, taking into account the importance and amount of the work done during these past few years, the work that remains to be accomplished in this field, and finally the negative sign that the dissolution of the group would provoke within the international community of SAIs, considered that it would be in the best interest of INTOSAI not to dissolve the group. This opinion was openly shared, in particular by MM. Crémieux, Shah, Monteils. The GAO, for its part, has requested that a reflection be started on the changes that could be brought to the group. The objective is now to reflect on these possible changes, in terms of organization as well as in terms of working methods. In this regard, M. Monteils has mentioned the possibility of having the group work on the role of big data and open data, which will become essential in the conduct of quality evaluation, and the mastery of their use will thus be the key to the credibility of the SAIs. It was decided to form a sub-group of voluntary SAIs to reflect on options for the future orientations, to be submitted to the working group.

5. Main conclusions

This day of meaningful discussions enabled the group to introduce a few more changes and adjustments, of both form and substance. The group succeeded in finding an agreement on the whole final document, and should be able to respect the next deadlines in view of the adoption of the INTOSAI GOV 9400 in December 2016, at the Abu Dhabi INCOSAI.

In accordance with the calendar below, the French Cour des Comptes will send the endorsement

version to all the members of the EWG of July 1st, 2016, with the validation planned for July 11th.

6. Next deadlines

<p>Drafting of the endorsement version of the guidelines by EWG</p>	<p><u>21 June to 31 June 2016</u> : : drafting of the endorsement version according to comments received during the last EWG meeting.</p> <p><u>1 July 2016</u> : Endorsement version to be sent to EWG members for comment.</p> <p><u>11 July 2016</u> : drafting of the endorsement version according to comments received from EWG members (done by email exchange)</p>
<p>Approval of the endorsement version by KSC and by the Governing Board</p>	<p><u>7 September to 9 September 2016</u>: Validation of the finale version of the guidelines by the steering committee of the KSC</p>
	<p><u>12 September to 31 October 2016</u> : Translation of the final endorsement version in the 5 official languages of INTOSAI.</p> <p><u>November 2016</u> : Endorsement version to be sent to Governing Board for approval.</p>
<p>Stage 4 : Endorsement of the final version of the guidelines by INCOSAI.</p>	<p>XXII INCOSAI, Abu Dhabi, 2016</p>