



1. Group Meeting

[Results of the WGEPPP Group Meeting 2022](#)

2. Key Notes

- [Key Note 1](#) – The more the merrier: why we all should take full advantage of the toolbox of social science methods, Prof. Fritz Sager, University of Bern
- [Key Note 2](#) – Auditing in a changing world: How can audit respond to change? Charles Nancarrow, UK NAO
- [Key Note 3](#) – Using new technologies for measuring outcomes, Raj Ganesh Viswanathan, CAG India

2. Methodological sessions

[Session 1 – National Health Insurance Program – mixed methods \(M. Racelis, Philippines\)](#)

- The introduction of an all-case rate payment system in the Philippines has accelerated the reimbursement process for healthcare facilities. An audit was launched in order to assess the effectiveness of existing control mechanisms to prevent and detect improper payments.
- The main elements consisted in the creation of a multidisciplinary team with performance and IT auditors. The latter provided training to the former about extracting big data sets and produce analyses of their own. The matching of multiples databases allowed the collection of over 61 million claims (insurers, hospitals). This posed data integrity issues to the team.
- Due to the COVID-19 pandemic, an online questionnaire was carried out instead of face-to-face interviews, resulting in low response rate.

[Session 2 – Principles of effective regulation \(P. Langham / C. Nancarrow, United Kingdom\)](#)

- In a co-cooperation with UK regulators, the NAO developed a set of principles to determine, what an effective regulator looks like. In the view of the NAO, the principles do not compromise its independence but facilitate the dialogue with the regulators. The user-friendly and well accessible principles make transparent, what the NAO is testing against when auditing regulators.
- The first NAO audits applying the principles of effective regulation have been successful. It appears that none of the represented SAIs uses a similar framework for auditing regulators.
- It is important to use this type of framework to ensure some unity of doctrine within the SAI when different audit teams are examining units or organizations that have similar tasks. It also saves audit teams time and allows them to have similar practices.

[Session 3 – Combating the proliferation of green algae – mixed methods \(A. Baiz, France\)](#)

- An accompanying group facilitates information exchanges as well as explaining the relevance of the evaluation design or also discussing its results. It is always necessary to establish the ground rules of the evaluation to the different stakeholders as well as remind them that the audit institution is the sole decision-making authority during the process.
- The implementation of an accompanying group, which reunited several stakeholders, has proven to be very helpful, given the conflict between the agricultural community and environmental protection organizations. The integration of agricultural associations enhanced the farmers' response in regards to the survey.

- The following discussion was about the role of an accompanying group and the influence it can have on the evaluation process. The collective work of the National audit institution with the regional Chamber of audit proved to be effective: where the regional Chamber possesses deeper knowledge of local context, the National institution helped with its expertise in data analysis as well as evaluations. They have secure access rights to many databases. Need to integrate them throughout the evaluation and have an iterative process to retain relevant data and analysis.

Session 4 – Early language development in kindergarten – mixed methods (A. Rossoll, Austria)

- Austria's federal government subsidizes provinces to help non-German speaking children (migrants) mastering the national language. There are considerable differences in assessing language skills at the end of kindergarten or at the beginning of primary school, even though the time span separating these two milestones represent a few months only. A recommendation was made for ameliorating the situation.
- About 30 interviews were conducted with kindergarten staff as well as linguistic experts. It appears that the questions used for the kindergarten were transmitted directly to the other kindergarten surveyed, which is not ideal for obtaining spontaneous information, but difficult to avoid. Provinces are very autonomous in the implementation of the learning program. A recommendation for more homogeneous criteria was made.
- Windfall effects were identified for measures that were already supported by the provinces. We should expect means-to-end subsidies to improve quality in a significant and measurable way.

Session 5 – Tackling fraud among healthcare providers (J. Alberts, Netherlands)

- The healthcare system in the Netherlands is highly complex, although performing well in international comparison. Pressing media reports about "Healthcare cowboys" triggered the launch for an audit.
- The starting point consisted in a database of all indications of fraud from one of the healthcare stakeholders. The biggest problem lied with identifying the gaps in the system and the number of false positives when considering indications of fraud. It was decided to use the method of process tracing with the selection of 11 most likely cases (strongest indication of fraud) and 3 successful cases.
- The reasoning came from reversed lyrics from a Frank Sinatra song (New York, New York): "If I cannot make it there, I cannot make it anywhere." The report contained those different stories used as proof of enforcement not being effective, rather than as examples.

Session 6 – Promoting the growth and competitiveness of regional trade and industry (V. Vehkasalo, Finland)

- The audit addressed the efficiency of the project "Visit Arctic Europe" in increasing the number of tourists visiting the region. It concerned the countries of Finland, Sweden and Norway, with the EU allocating 13 million Euros for this program.
- The method relied on statistical analysis of the number of overnight stays, with the data being available for several years as the registration of tourist is an obligation at both the regional and municipal level. Because statistical analysis was deemed more accurate, the standard panel data methods was chosen for the audit, rather than "old school methods" like stakeholder interviews or surveys.
- However, method needs advanced statistical skills and cannot be done by an average auditor. A review by external university expert was necessary. The results showed no credible evidence for positive policy effect (causality) due to methodological reasons. It appeared that the feasibility of method should be tested before method is chosen. Participants were pointing to other possible quantitative methods for this problem (e.g. matching).

Session 7 – Spatial analysis methods to assess whether the internet-access reach the population – innovative methods (I. Kalnina-Junga / V. Sturis, Latvia)

- To carry out the audit, several methods were chosen: information analysis, interviews and survey, mapping as well as geospatial and statistical data analysis. This was made possible through a combination of publicly available data (geographic) on the one hand, and data from private suppliers on the other. They provided the data on good will.
- Geospatial experts were not only integrated during the analytical phase of the audit but had to work together with audit team during the whole process. The audit team would actually not only validate the results but also the analysis process being carried out.
- In the end, this is clearly not the knowledge the Latvian SAI would like to build inside the institution but it represents a very good case of successful integration of external expertise in an audit.

Session 8 – The national Board of Trade’s work to overcome trade barriers (D. Ioannidis, Sweden)

- In this audit, applying simple but well combined methods (mixed methods approach) worked very well. Similar results obtained with different methods were interpreted as robust, while contradicting results were of limited use. The comparison with results obtained on the EU level by EU institutions proved to be very insightful.
- Due to poor quality, the data generated by the auditee could not be used to answer the audit questions. After a long research process, the auditors could establish a representative data set from an industry association.
- Analyzing data, especially the description of (trade) flows was crucial for this audit and should generally be done more often. It is important to be bold when it comes to data analysis.

Session 9 – EU efforts to fight money laundering in the banking sector - mixed methods (Laura Graudina, European Court of Auditors)

- Doing an audit on this topic was difficult due to the distribution of competences between the EU and national level. Auditors struggled in accessing national data too. This raises an urge to conduct more informal discussion and direct links between auditors of the ECA and national SAIs.
- It is crucial to take into account the time needed to determine terms and conditions of access to confidential data. Clarifying the possibilities of use as well as ensuring the thorough process of data is of first importance.
- Because the EU lacks clear goals in the matter of money laundering in the banking sector (moving targets), it is even more essential to set tailor-made audit criteria.

Session 10 – Police patrolling and video surveillance – innovative methods (M. Krakauer and E. Thylin, Denmark)

- The first audit question took the approach that if the crime rate in a police district is 1%, the same percentage of patrol time should be incurred in that police district. Data analysis coupled with GSP data was used to show the level of crime as well as the level of patrolling in the districts: in 28% of cases the level of patrols were not matched to the level of crime.
- The Danish Parliament allocated funds for the installation of 450 surveillance cameras to monitor the areas with higher crime levels. The audit pursued two questions: Does the police follow the crime pattern? Are the cameras set up according to the crime pattern?
- This second audit question assumes that surveillance cameras not only help preventing crimes but also increase the reporting of criminal offences. A quasi-experiment was used to track coverage of crime rates and surveillance cameras. The results showed that the effect of CCTV could have been more than doubled if placed accordingly. In general, cameras appear to have a minor role in prevention, but an important role in solving crimes.
- The report was submitted to a panel of professor that felt that qualitative methods could have been used more. This would have taken more time, but may have provided a better understanding of the perspective of the implementing police officers.

Session 11 – Long-term sickness – Back-to-work measures – mixed methods (K. Van der Bracht / W. Schroons, Belgium)

- In 2016, the Belgian government set up two back-to-work measures trajectories for the long-term sick – differentiating between employees with or without a job contract. The audit was asking whether the trajectories were effective in producing a more frequent, fast and sustainable labor market reintegration after a long-term sickness.
- In order to assess this question a mix of methods was used. An innovative way of comparing participants in the program and people who did not take part was the creation of a pseudo-control group through the propensity score matching method: the statistical allows pair-matching of “twin” observations coming from the same data set given a set of criteria (age, gender, etc.).
- This approach does however require a large database to ensure that the twin-observations be as much similar as possible. The more the criteria, the more the similarity, hence the more robust the statistical results.

Session 12 – National school upgrading program – mixed method (P. Nyaga, Kenya)

- Initially, Kenya had 18 national schools. In 2012, 85 secondary schools were upgraded and received the same status.
- The objectives of the audit were to assess whether the program fulfilled its goals: i. Improving and expanding infrastructure facilities in the upgraded national schools; ii. Facilitating the expansion of curriculum in the upgraded national schools; iii. Easing pressure on demand for places in the original 18 national schools; iv. Enhancing integration in the upgraded schools
- For the audit, mixed methods were used. Of the 85 upgraded schools, 22 were selected for an in-depth analysis, including visits on site. Since the audit questions referred to financial as well as content aspects and effects on the pupils, different kinds of data were used: financial data, curriculum, interviews with relevant stakeholders.

3. Workshops

WS 1 – Choosing the adequate methods, Charles Nancarrow, NAO

Outcomes are never monocausal. However, neither can we rely on qualitative in-depth case studies if we want to come up with generalizable learnings. The methods toolbox offers us many ways out of this dilemma and most of them consist in smart triangulation of methods. Still, there are pitfalls we must be aware of.

WS 2 – Methodological skills and knowledge managements in a SAI, Brigitte Christ, SFAO

For meaningful surveys, reliable data analyses or validation through triangulation, well-founded methodological knowledge, employees with the appropriate skills and further training are required. How does SAI go about this? What pragmatic and proven examples are there? What special features apply to small SAIs?

WS 3 – Finding topics and ways for successful international cooperation, Emmanuel Sangra and Laurent Crémieux, SFAO

One of the objectives of the WGEPPP is to increase knowledge transfer and international cooperation. The objective of this workshop is to identify topics particularly well suited for international collaborations and to exchange best practices in cooperation.

4. Training in Evaluation Methods

Training - Shaken or stirred? How to mix methods? Prof. Dr. Jan Hense,

5. Conclusion

[IDI](#) – Performance Audit manual – Short Introduction (Maria Lucia Lima, IDI)

[Conclusion](#) – Emmanuel Sangra (SFAO)

Lessons Learnt from the Forum and the SFAO Practice in mixing methods.