



INTOSAI

Working Group on Evaluation of Public Policies and Programs (WGEPPP)

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Meaningful indicators to assess our impacts and how to improve the practices of SAIs

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Outline

1. Why should we measure our own performance?
2. Which indicators to choose ?
3. What are the challenges ?
4. Do SAIs need to use a common way of measuring ?
5. How to improve the practices of SAIs ?

1. Why should we measure our performance?

For the same reasons we carry out performance audits...

1. Ensuring accountability for the use of our resources and the achievement of objectives
2. Promoting transparency by providing a clear understanding of what has been achieved and how.
3. Learning and improvement
4. Taking informed decisions in order to improve outcomes

 If SAI is measuring its performance itself, the goals 3 and 4 are the most important! We are less credible when we measure our own performance...

2. Which indicators to choose ?

Outputs (of the SAIs)

- Number of planned, carried out and published audits and comparison with planification
- Number of recommendations / accepted or not accepted
- Number of activities or interventions of the SAIs

Outcomes (administration and other actors involved in the implementation)

- Recommendations implemented or not
- Organisational learning
- Financial savings
- Perception of the SAI's work
- Wanted / unwanted side effects

Impacts (government, parliament, stakeholders, citizen)

- Website usage, media and social media coverage
- Perception of the SAI's work
- Improved public policies
- Improved life of citizens

3. What are the challenges ?

Measuring the global SAI performance

- Wide range of indicators needed to assess the performance of a SAI *Balanced : giving a picture of what the organisation is doing,*
- Defining relevant indicators – a lot of characteristics should be fulfilled !
- Selecting the “right” measurements for the indicators
- Dangerous indicators : “100% implemented recommendations”... Does the SAI only produce recommendations that are easy to implement? *Able to avoid perverse incentives*
- Perception does not necessarily match reality. The fact that a SAI is rarely mentioned in Parliament or in the media does not yet mean that it is not effective...
- The system must not only measure what is easy to measure but must remain *Cost-effective*. It must not become an additional bureaucracy !

What are the challenges ?

Measuring a specific performance audit

- The difficulty of considering whether acceptance of a recommendation is real or not
- The difficulty of making a direct link between the recommendation and its implementation *Attributable - the activity measured must be attributed to the recommendation,*
- The difficulty of measuring the potential and the effective financial saving
- The reliability of the information provided by the auditees if we are carrying out an survey in relation to a particular audit

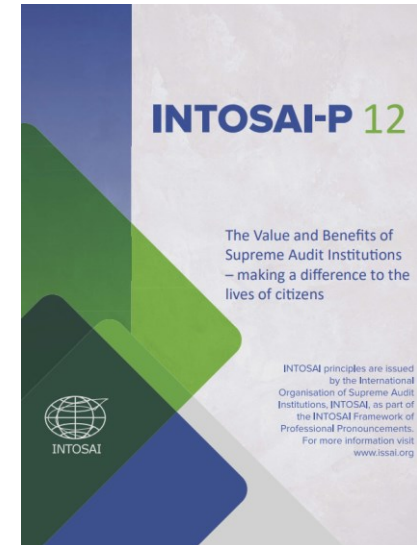
4. Do the SAIs need a common way of measuring ?

- A lot of challenges... and very different practices by WGEPPP members
- Important to learn from each other :
 - what works and what does not work?
 - what did we learn and what did we change thanks to our measurements?
 - what is easy to publish, what not?
- Possibility to compare our impacts in order to improve our performance
 - using the same indicators,
 - asking the same questions
 - using the same methods for collecting the information
- More objective measurement of effectiveness, strategy development, standardization of SAI's public value
- INTOSAI principles and documents about measuring impacts actually undeveloped

INTOSAI Support available on measuring performance

INTOSAI Principle 12 quite short about measuring performance!

- PRINCIPLE 3: 6) SAIs should report, as appropriate, on the follow-up measures taken with respect to their recommendations.
- PRINCIPLE 6: 6) SAIs should periodically assess whether stakeholders believe the SAI is communicating effectively
- PRINCIPLE 7: 4) SAIs should periodically assess whether stakeholders believe that they are effective and contribute to improvements in the public sector.



INTOSAI actual documents provide only first ideas!

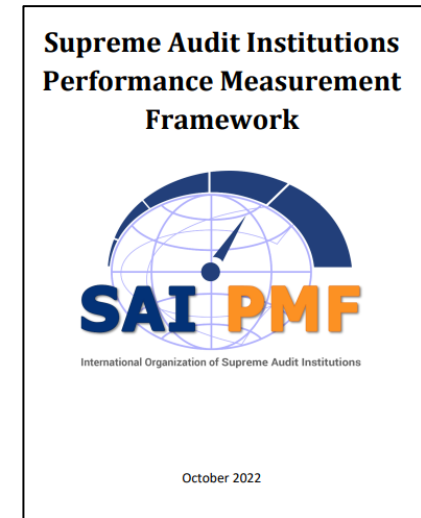
- [How to Increase the Use and Impact of Audit Reports \(2010\)](#).
One chapter on “Measure the impact of audit reports and recommendations”
18 (3 pages)

INTOSAI Support available on measuring performance

[The SAI Performance Measurement Framework](#)

Developed in 2013 by the INTOSAI Working Group on the Value and Benefits of SAIs and regularly revised. The Framework (142 p.) helps to establish a report which provides the reader with an overall picture of the SAI's performance, with "evidence based indicator scores".

- Defines ~ 500 criteria but only ~ 20 are about **measuring external impacts** – the other ones concern SAI internal implementation, good practices, business performance
- The identified 20 criteria are uncomplete, not systematic and don't describe how they must be measured



Other support available on measuring performance

Bonollo, E (2019), [Measuring supreme audit institutions' outcomes](#): current literature and future insights. PUBLIC MONEY & MANAGEMENT 2019, VOL. 39, NO. 7, 468–477

Literature review (38 papers) see the bibliography

Future Dissertation about the impact of SFAOs recommendations (Philippe Zogg)!

5. How to improve the practices of SAIs ?

- We will propose an article about the results of our meeting in INTOSAI Journal. “Indicators to assess the impacts and how to improve the practices of SAIs”
- There will still be a lot of work to do if we want to have useful and practical standards and documents for SAIs in order to better compare our performance (using the same indicators, asking the same questions and using the same methods for collecting and analysing the information !)
- Perhaps a SAI would be interested in jumping on the bandwagon or in creating a subgroup inside WGEPPP?
- We could also test the interest of the Performance Audit Subcommittee (PAS) who is responsible for the development and maintenance of standard or the INTOSAI Development Initiative (IDI).

Do you have a proposition?

End of the WGEPPP Meeting...

Next steps

Thank you for filling out the satisfaction questionnaire that you will soon receive and thank you for your suggestions for improvement!

Slides soon in our website! <https://www.intosaicommunity.net/wgeppp/>

In the next weeks, you will receive the minutes of the Meeting

2024 : Usual WGEPPP Meeting (not in Switzerland)

2025 : Normally, the three days Forum on the model of what we did last year

Thank you!



Thank you for your intensive collaboration!

Special thanks to all the speakers, Brigitte and to Andrea (huge contribution!), BNico, Didier and, and, and...



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