



INTOSAI

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

EIDGENÖSSISCHE FINANZKONTROLLE
CONTRÔLE FÉDÉRAL DES FINANCES
CONTROLLO FEDERALE DELLE FINANZE
SWISS FEDERAL AUDIT OFFICE



Survey Results

How do SAIs measure their performance?

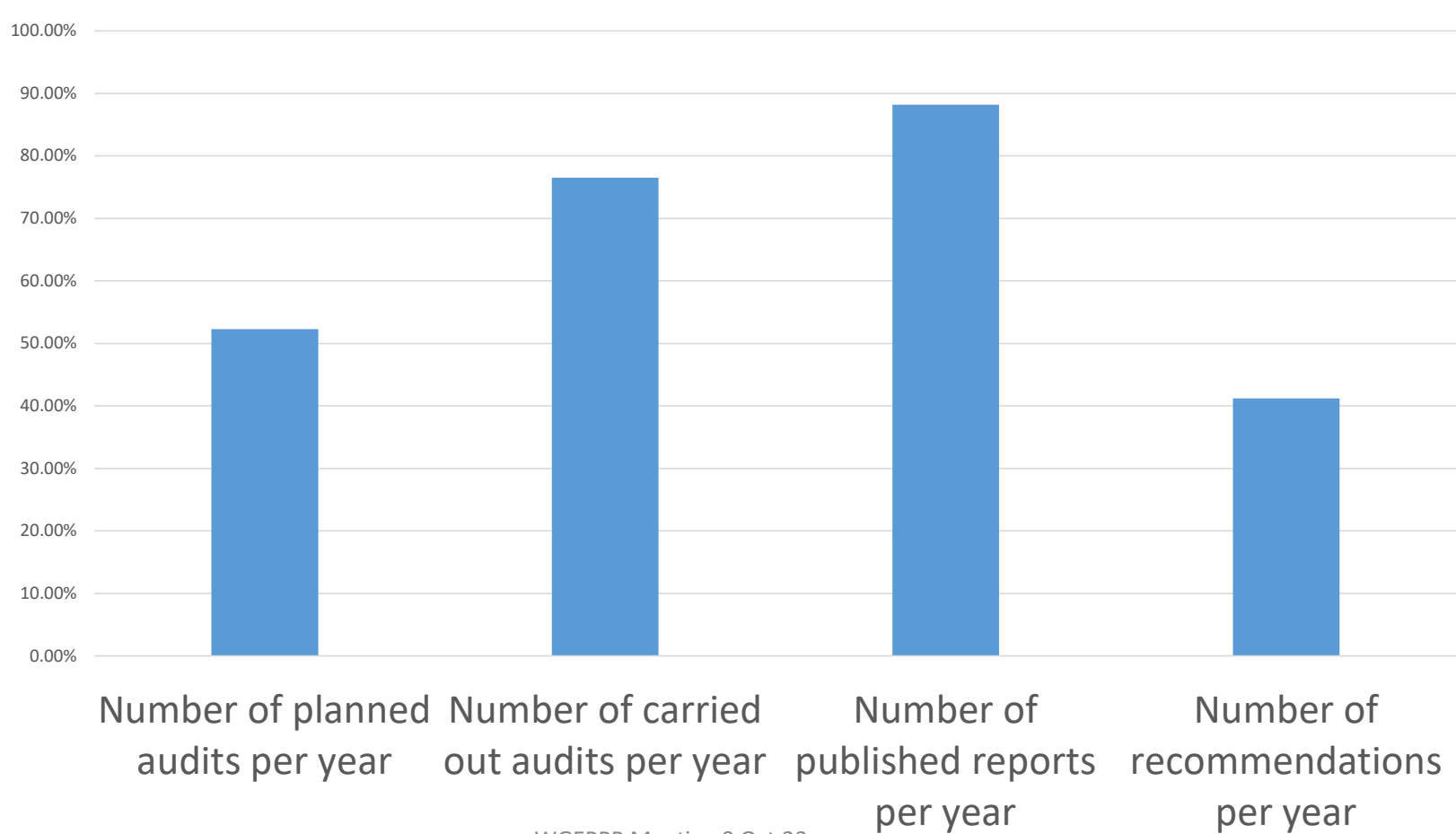
Andrea Häuptli – Secretary General of WGEPPP

9 October 2023, Bern

18 SAIs answered the survey

- Algeria
- Brazil
- Bulgaria
- Denmark
- European Court of Audit
- Finland
- Italy
- Lithuania
- Madagascar
- New Zealand
- Pakistan
- Peru
- Philippines
- Slovakia
- Spain
- Switzerland
- Thailand
- United States

Output oriented measurements



HAE8

Folie 3

HAE8

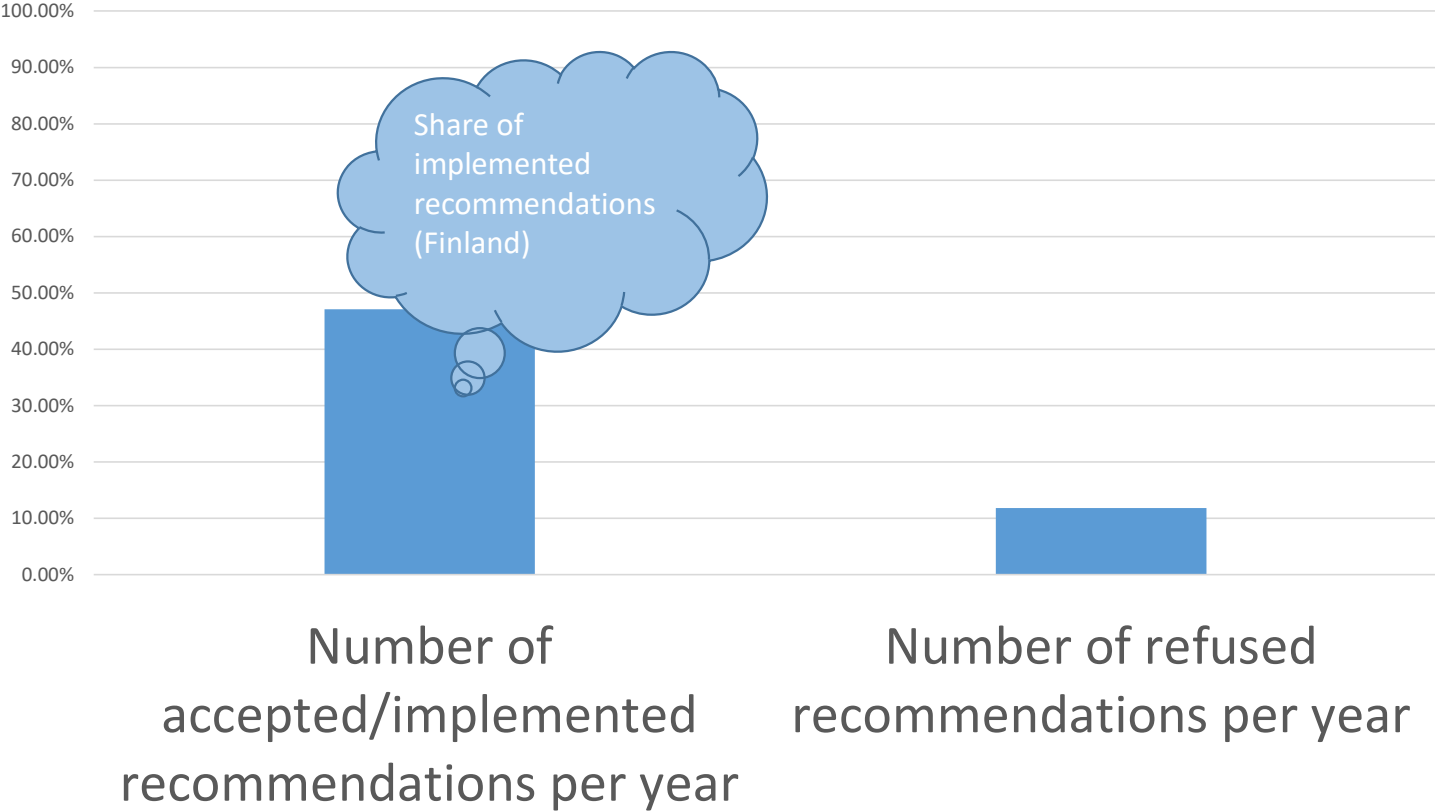
strongest measurement is the number of published reports per year, rather than actual audits or even planned audits per year

--> no measurement of audits that were not carried out to the end

Hauptli Andrea EFK; 04.10.2023

Response based measurements

HAE9



Folie 4

HAE9

strongest measurement is the number of published reports per year, rather than actual audits or even planned audits per year

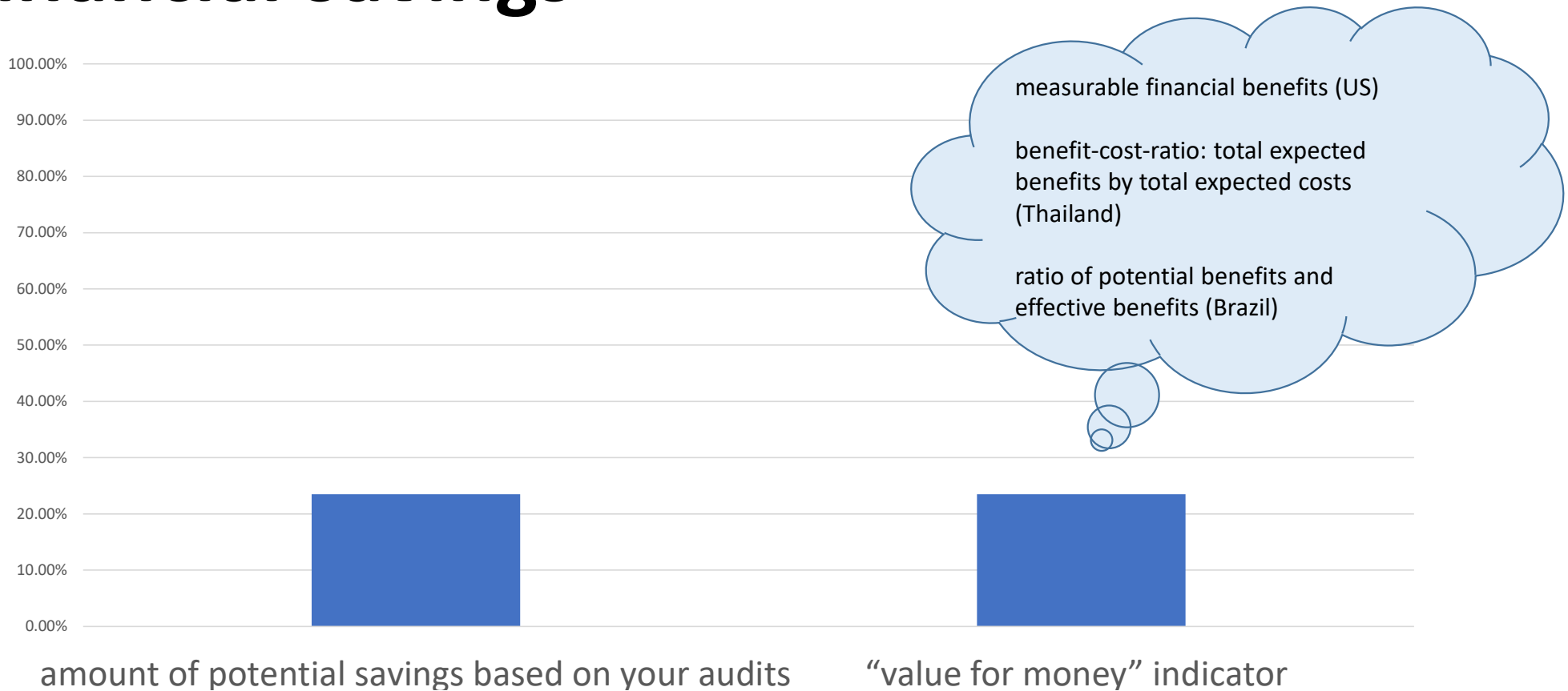
--> no measurement of audits that were not carried out to the end

Hauptli Andrea EFK; 04.10.2023

Peer reviews

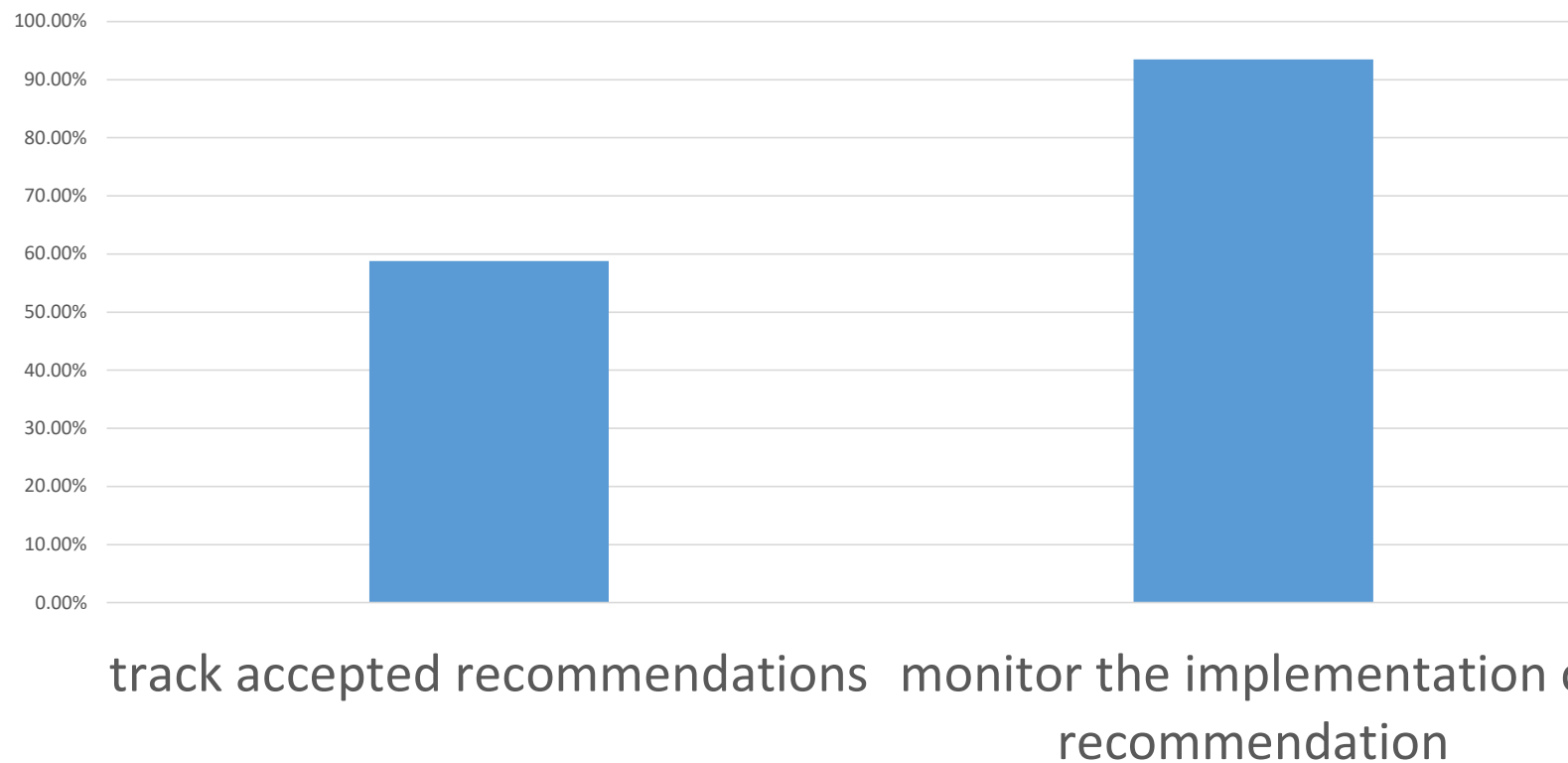
- **35%** of the surveyed SAIs perform external reviews.
- Among them:
 - Peer reviews by an other SAI
 - University studies
 - Stakeholder evaluation
 - Trust surveys

Impact oriented measurements: financial savings



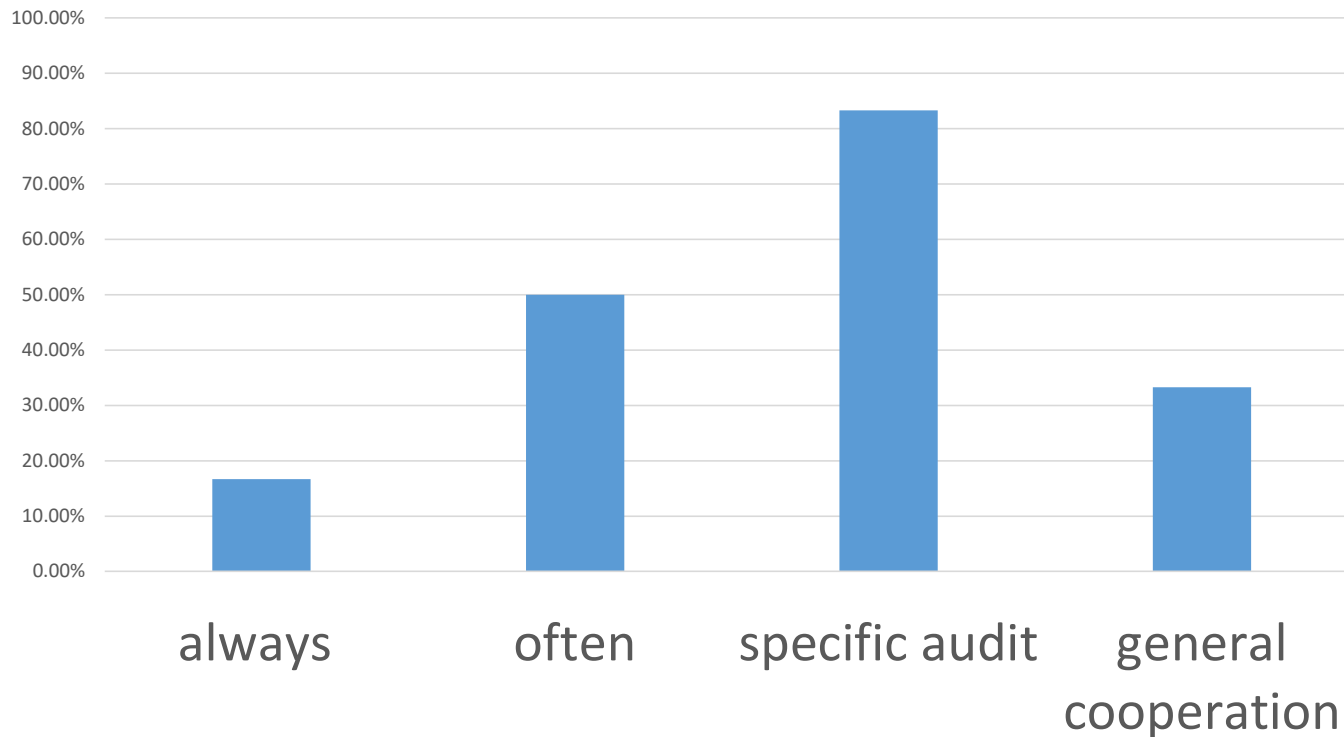
HAE10 all of them are published
Hauptli Andrea EFK; 04.10.2023

Recommendation tracking



- documentation on the progress of the authorities, yearly review
- Administrative penalties on auditees if no action undertaken
- Self-assessment of auditees
- follow-up audit

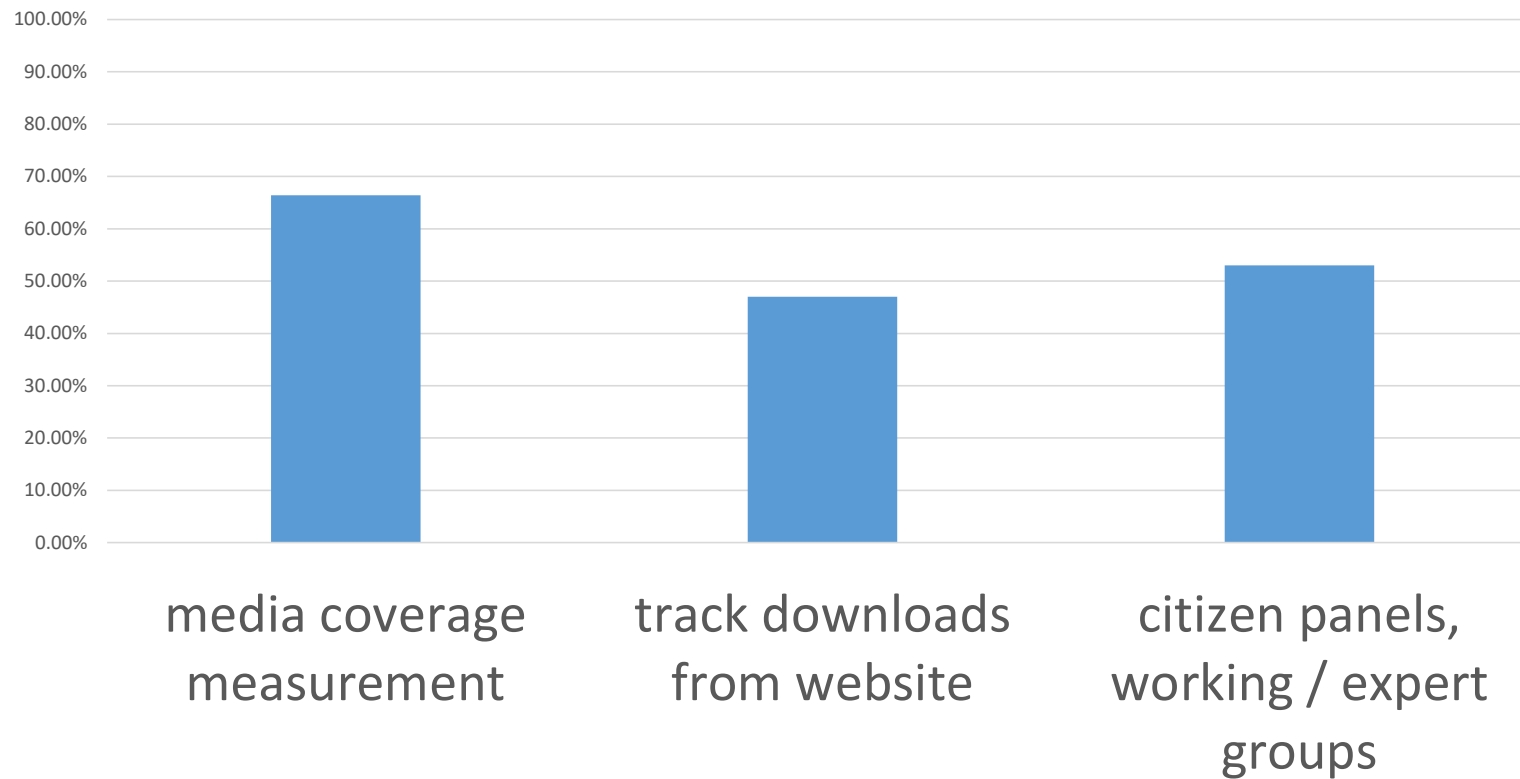
Impacts measurements: auditees



35% of SAls survey the auditees

Impact measurements: civil society

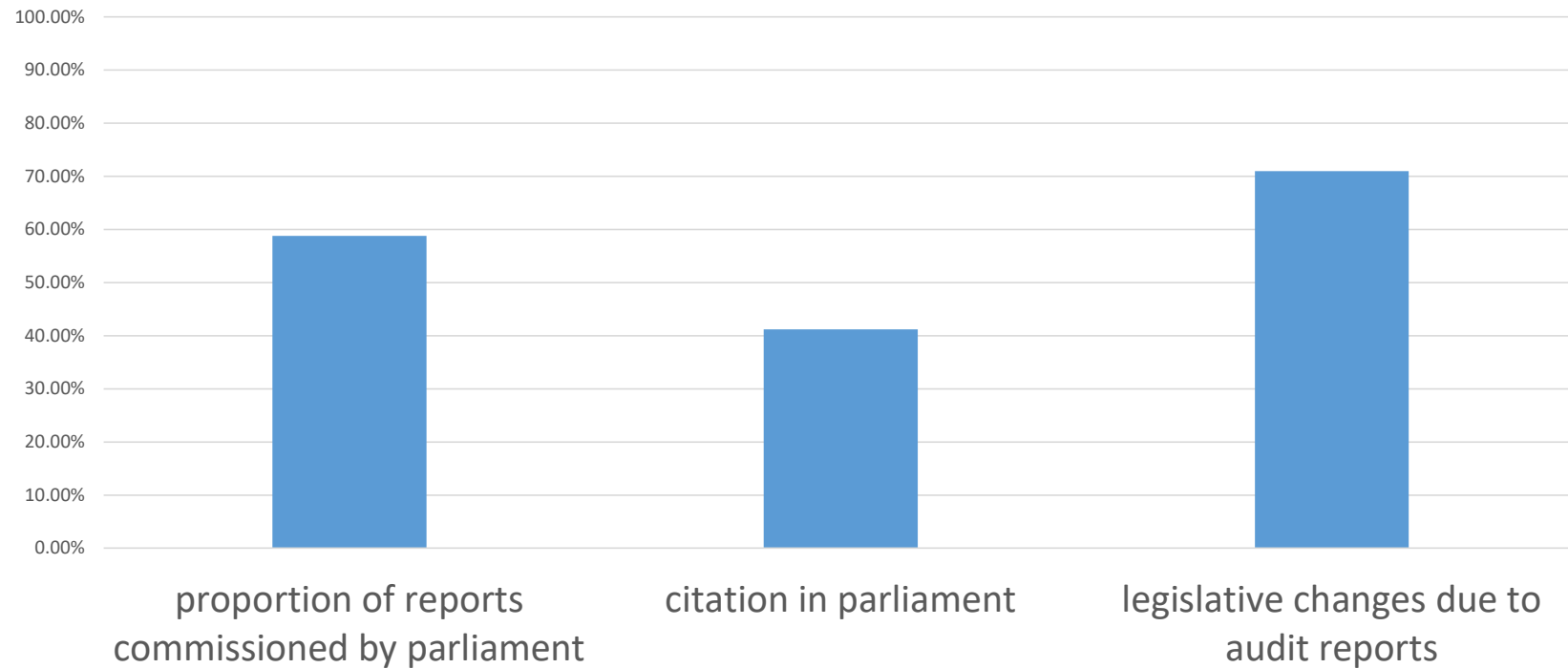
HAE13



HAE13 media coverage measurement mainly not part of impact measurement

Hauptli Andrea EFK; 04.10.2023

Impact measurements: parliament



Do we need more standardized performance indicators?

YES

- comparability
- transparency
- accountability
- objective measurement of effectiveness
- mutual learning
- strategy development
- standardization of SAI's public value
- specification non-financial benefits

NO

- SAIs are too different
- context varies
- exhaustive indicators for performance



INTOSAI

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

Conclusions

- Survey response was limited: enjoy the results with caution.
- All surveyed SAIs implement some sort of impact measurement (bias?)
- The value of more standardized measurement indicators is perceived as high.
- SAIs are also interested in learning on how to implement impact measurement on a technical level