

## AUDIT AND EVALUATION IN PUBLIC MANAGEMENT: CHALLENGES, REFORMS, AND DIFFERENT ROLES

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**Abstract:** Audit and evaluation play important roles in public management. There can be confusion and debate, however, over what each of these functions cover and indeed what roles they should play. This article reviews and compares each in relation to public management and the key challenges each face in today's public sector. Audit and evaluation should play different roles in public management and provide different information on the performance of public sector organizations, each playing to its own strengths.

**Résumé:** La vérification et l'évaluation jouent d'importants rôles dans la gestion publique. Cependant, il peut y avoir une certaine confusion et des discussions quant à la portée de chacune de ces fonctions et à leurs rôles respectifs. Cet article examine et compare chacune de ces fonctions par rapport à la gestion publique, ainsi que les défis clés que doit relever chacune d'elles dans le secteur public. La vérification et l'évaluation devraient jouer différents rôles dans la gestion publique et fournir des renseignements différents sur le rendement des organismes du secteur public, chacune mettant à profit ses propres points forts.

Performance, results, accountability, governance, results-based management, performance reporting, and public trust are all terms now in common usage when the public sector is discussed. These and other related concepts describe a public sector that is governed and managed with a focus on

- the benefits produced for citizens (performance and results),
- the costs of those benefits,
- accountability for achieving the benefits and costs,
- openness and transparency, and
- protection of the public trust.

Most discussions of modern public management include the need for measurement of the impacts of programs and policies as well as a

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healthy concern for accountability and stewardship of public money (Mayne & Zapico-Goni, 1997; OECD, 1997; Pollitt & Bouckaert, 2000). Audit and evaluation deal with and measure various aspects of performance, results, and costs. They are often seen as part of the accountability regime, as part of the budgeting process (Gray, Jenkins, & Segsworth, 1993), as supporting openness and transparency, and they are concerned about misuse of the public trust. Both the complexity of the public sector today and the increasing demands for good governance imply that public sector managers must rely increasingly on ongoing and credible assessment of how well and by what means their programs and services are being delivered and what benefits citizens are actually getting for the taxes they are paying.

Over the years, the evaluation literature has quite a number of articles discussing evaluation and audit — see, for example, Rist (1989), Leeuw (1992), and the series of articles edited by Wisler (1996). These articles mainly compared and contrasted the practice of audit and evaluation. While I will be comparing audit and evaluation, this article is exploring the roles of audit and evaluation in the modern public sector. Further, given the many challenges faced in public management today, what challenges do audit and evaluation face? Do the challenges differ? How might they respond?

Audit is first to be discussed: what it is and the roles it plays in public management. Evaluation and the roles it plays are then reviewed. These two assessment functions and their roles in public management are then compared and the challenges they face discussed. Finally, I suggest what audit and evaluation ought to do to support good public management.

## AUDITING IN THE PUBLIC SECTOR

Auditing has a longer history than evaluation, and has come to include a wide variety of related but different activities. Auditing of financial statements, for example, goes almost as far back as do financial statements. Auditing of performance reports, on the other hand, is relatively new.

In general, auditing is *checking*; determining whether or not some result, activity, or statement meets predetermined criteria. The extent to which checking is needed in society is an interesting question. Clearly, in any given situation, there is a trade-off among the amount of checking needed, the level of trust that exists, and the level of risk

we are willing to assume. As Power (1997, p. 1) says, “Trust releases us from the need for checking.” The more we can trust the actions of others, the less we need to check those actions ourselves.

Auditing compares what is with what ought to be, as determined by some set of criteria. In financial auditing, the criteria (generally accepted accounting principles — GAAP) have become widely established and indeed are frequently legislated. In other areas, standards are in place or are being established, such as in environmental auditing — see, for example, State Government of Victoria (2005). In still other cases, such as for many performance audits, criteria are determined at the outset of each specific audit. In these cases, good audit practice is to obtain agreement to the criteria by those being audited.

And good audit practice is well defined. Audit professional societies in most countries set out standards for good audit practice and may self-regulate entry into the profession through examinations, perhaps with certification and accreditation (Institute of Internal Auditors, 2004, 2005; INTOSAI, 2001).

#### Types of Audit

Following Barzelay (1997), traditional audit can be distinguished from performance audit. *Traditional audit* encompasses both financial audit and (financial) compliance or regularity audit. *Financial audit* involves some form of attesting to financial statements prepared by the management of an entity and may include or be associated with an examination of internal financial control systems. *Compliance audit* involves the examination of financial and/or budgetary operations with respect to adherence to legal or administrative rules and regulations. In carrying out this work, a traditional audit may identify and report on instances of wasteful expenditures, or instances of high risk due to poor financial controls or non-compliance with key requirements, typically through a management letter to the board of directors. Traditional audit bears little relation to evaluation, and sets out a reasonably well-defined scope of activity.

*Performance audit* — sometimes called value-for-money audit — concerns itself with some aspect of performance of or within an organization. One can distinguish two basic types: substantive performance audits, and systems and procedures performance audits (Shand & Anand, 1996, pp. 60–61). *Substantive performance audits* typically assess efficiency and/or effectiveness performance issues. In particular,

*effectiveness audits* examine the extent to which policies, programs, or components are meeting their intended objectives. *Efficiency audits* measure the efficiency with which programs or services are being delivered. The scope can be on programs, organizations, or jurisdictions (government-wide audits).

Effectiveness audits can be quite similar to evaluations. The audit criteria used are usually the stated objectives of the program examined. These audits also try to identify the causes of weak performance, particularly through examining the systems and procedures used. Although some national audit offices do this type of audit (such as the U.S. General Accountability Office, the U.K. National Audit Office, and the Swedish National Audit Office), many do not have the mandate to conduct effectiveness audits (for example, the audit offices of Canada, New Zealand, and Norway). The reason for this lack of mandate is that these audits can become assessments of the policy of governments, with the danger of dragging the independent legislative auditor into the political fray.

Audit offices that do not perform effectiveness audits instead undertake efficiency audits and *systems and procedures performance audits*, examining the systems and procedures programs, organizations, or jurisdictions use to design, deliver, and evaluate programs. This type of performance audit, in focusing on management practices, is intended to stay clear of political and policy issues. The audit criteria here can be based on

- existing management standards (such as those established by the International Organization for Standardization [ISO]),
- administrative rules and regulations,
- benchmarks found in other similar programs, or
- management good practices (based on agreement with the officials in question).

Barzelay (1997) discusses the various types of audits undertaken by different national audit offices, suggesting that offices without a mandate to do effectiveness audits, such as New Zealand and Canada, reside in a political system where the executive dominates the parliament. However, the line between effectiveness audits and management capacity audits is often not that clear. And further, it is often not easy to classify audits. Schwartz (1999) examines the actual audit work of a number of national audit offices and concludes that “the extent to which auditors engage in effectiveness evaluation is

determined through a conscious decision to minimize their political risk” (p. 522). He concludes that there is often a mismatch between what national audit offices say they do and the kind of audit work actually conducted and reported.

Many authors agree, however, with Power (1997) that most performance audit work indeed focuses on the systems and procedures used by management to achieve their aims. The strongly held belief in the audit profession is that ensuring that the proper systems and procedures are in place and being followed will ensure good management and hence that objectives will be met. Lovell (1996, p. 269) suggests that this assumption needs to be validated. Power (1994, 1997) is also quite critical of this perspective and the inattention given by auditors to the actual performance being achieved. He suggest, for example, that good environmental performance has come close to being identified with having an auditable management system in place (Power, 1997, p. 85).

#### Who Does the Audit?

Two ways of carrying out performance auditing can be identified: internal audit by units within a government organization, and the external auditing done by legislative audit offices.

*Internal audit* is audit work undertaken by auditors who are part of the organization being audited or contracted directly by the organization. This form of audit reports to the management of the organization. Most organizations have internal auditors examining the systems and procedures used in the organization and its compliance with rules. The aim here is to identify problems so that they can be fixed, and to provide a level of comfort for management that operations are working well. Normally, external accountability is not the issue, although external auditors may use the work of internal auditors in their work. But internal audit is not a substitute for external audit: “whistleblowing is alien to the internal audit community” (Lovell, 1996, p. 274).

*External audit* is characterized by independence and, in most cases, by the fact that the audit findings and observations are made public to the legislature in question. In the U.K., three principles are seen as basic to public audit:

- the independence of public sector auditors from the bodies being audited;

- the wide scope of public audit, covering not only the audit of financial statements, but also regularity (or legality), propriety (or probity) and value-for-money; and
- the unrestricted ability of auditors to make the results of their audits available for the public and elected representatives (Public Audit Forum, 1998).

### Methodologies for Performance Audit

A range of general approaches are used by auditors to gather evidence for their observations and findings:

- *File review* is part of all audit work, whereby the administrative records of the entity being audited and related organizations are examined to find evidence of the kinds of actions undertaken in the past.
- *Interviews* are frequently carried out both of officials in the entity being audited and of outside experts in the field, to gain further insight into the operations of the entity and to determine if the auditors are missing certain pieces of evidence.
- *Focus groups* can be used to explore issues and gain insight.
- *Surveys* are sometimes carried out to gain a more thorough understanding of a situation and to be able to generalize findings.
- *Observations* on site are often undertaken to gain first-hand knowledge of what is going on.

It is also quite common in performance audit for auditors to include, in their audit team, specialists and experts in the area being examined to ensure an adequate knowledge base.

### Forms of Audit Reporting

Another important aspect of auditing is how the audit findings are reported. There are two basic approaches: direct reporting and attest reporting. Traditional audit is *attest auditing*: the findings and observations of the auditor (the signed, two- or three-paragraph “opinion”) is reported together with the financial statements of the organization in the organization’s annual report. Attest auditing is based on providing an audit opinion on a representation made by man-

agement in its financial statements. *Direct reporting* occurs when the auditor's findings and observations are not based on a management's representation and are reported in the auditor's own report. Direct reporting does occur in external financial and compliance audit, in the form of management letters to the entity, outlining findings not of sufficient import for legislatures.

The reporting form is an important characteristic of an audit mandate and influences the nature and content of the audit practice. And it is not without controversy. Most performance audit to date involves direct reporting and gives the auditor — especially the external auditor — considerable scope as to what is examined and the nature of that examination. It allows the audit to be designed to best deal with issues of the day, as seen by the auditor. It sometimes also allows the auditor to set the agenda of the day. It provides legislatures and the media with considerable information with which to scrutinize governments and hold them to account.

## THE ROLE OF AUDIT IN PUBLIC MANAGEMENT AND ITS STRENGTHS

### External Auditing

Traditionally, the role of the independent external auditor is to provide assurance to the legislature that the financial statements provided by the government meet generally accepted accounting standards. The legislature wants to be assured by a reputable professional body that the government has not “cooked the books.” Over time, this assurance has come to include assurance that the financial systems in place are in compliance with accepted standards.

In this role, the external auditor is seen as playing an essential part of the accountability process. Being an attest audit, the auditor's “report” — the two- or three-paragraph opinion — is part of the government's reporting to the legislature; it is part of the official record, formally part of the public accountability process between the government and the legislature.

With performance audit, the external auditor is still providing a form of assurance to the legislature. The focus is not on the financial books, but on the actual performance of the government in terms of meeting objectives efficiently and properly. The reporting is mostly direct, with the auditor's report tabled in the legislature and released

publicly. The reporting is legally mandated and hence forms part of the accountability process.

The performance audit role for external auditors is a much more recent phenomenon than the financial attest role. In Canada, for example, it began in 1977, after considerable debate. It is also not without criticism. Some authors, such as Sutherland (2002), have questioned the wisdom of giving this mandate to legislative auditors, arguing it provides them with an unelected position of political power. However, the trend around the world is to enlarge the mandates of external auditors to include performance auditing.

### Internal Auditing

Internal audit has a different client and serves a different role. It reports to the management of its own organization, much like evaluation does. Its role is still one of assurance, but to its management, not to an external body. Its (direct) reports are intended to tell management that financial and management systems and procedures are in compliance with the relevant policies, or to identify weaknesses that need to be addressed. They typically report to a senior-level audit committee with senior representatives from across the organization. To have, and to appear to have, as much independence as possible while still internal to the organization, internal audit is positioned independent of operational management, and reporting often to the senior manager in the organization.

A recent decision by the government of Canada was to strengthen the independence of internal audit by having it report to an audit committee with a majority of members external to the public service. Measures were also taken to strengthen internal audit capacities across government in order to strengthen oversight and compliance (President of the Treasury Board, 2005).

### The Strength of Audit: Its Credibility

Audit is alive and well. Power (1994) argues there is an audit explosion going on in the public sector. Expanding external and internal audit are a central part of this "explosion." What are the strengths? For the most part, performance audits are seen as quite credible.<sup>1</sup> There are several reasons for this:

*Strong reputations.* National audit offices have strong reputations for producing quality products. Internal auditors work hard to ensure

they are following professional practice. In both cases, there is little challenge<sup>2</sup> to the findings and conclusions they produce (Lonsdale & Mayne, 2005).

*Audit is supported by strong professional societies.* In some cases, this is the accounting profession, in others a separate association like the Institute for Internal Auditors.

*Audit has well-established and largely followed standards.* Audit standards are widely publicized and used. Societies work to enforce the standards. Following these standards is seen as an important aspect of audit practice. In some cases, the standards have a legal or quasi-legal status (reflecting the link with the accounting profession). Audit practice strives hard to ensure that it has a solid reputation and produces products that meet its standards.

*Audit addresses issues of concern to the public.* Audit is seen as seeking out and identifying mismanagement of public funds, waste, and corruption. People do not want their tax money misused. Problems in public management are all too often followed by cries for more audit.

Overall, audit appears quite strong and works to ensure that it remains so and is seen as strong (Lonsdale & Mayne, 2005).

After discussing evaluation in the public sector, the issue of audit roles in comparison to those of evaluation will be discussed.

## EVALUATING IN THE PUBLIC SECTOR

Evaluation has been a part of public management in many Western countries for 20–30 years (Rist, 1990). Indeed, evaluation activity can be found in the public sector of many countries around the world today, even if the practice in many is just developing (Furubo, Rist, & Sandahl, 2002). International organizations such as the World Bank are devoting considerable efforts to build evaluation capacity in developing countries (World Bank, 1994).

Vedung (1997) provides a good general definition of evaluation:

Evaluation [is] careful retrospective assessment of the merit, worth, and value of administration, output, and outcome of government [and other sector] interventions,

which is intended to play a role in future, practical action situations. (p. 3)

This definition, however, raises numerous questions: How “careful”; what kind and level of analysis? What kinds of assessment? For whom? What merit, worth, and value; whose objectives, if any, to use? What kinds of actions? What kinds of interventions? These are all legitimate questions and for each there are many answers. Vedung discusses each phrase used in his definition, pointing out that his definition is controversial, particularly as it does not define evaluation necessarily as a research activity. The definition reflects the fact that there are many kinds of evaluation, and while most can be captured under Vedung’s definition, evaluations vary widely in scope, depth, robustness, and purpose. This can make talking about evaluation difficult, but it is important to realize that evaluation has many faces. Indeed, this is one of its strong, if often neglected, features.

Further, Vedung’s definition sees evaluation as retrospective. While much evaluation assesses past performance, some evaluation activities are prospective, such as needs assessment and ex ante evaluation. Here, in parallel with audit, I am focusing on retrospective evaluation, but these other activities that can fall under the rubric of “evaluation” further emphasize the varied nature of what entails evaluation.

Evaluations can be distinguished in a number of ways, a common one being by the analytical methods used, such as qualitative or quantitative, or experimental vs. quasi-experimental. From a public management perspective, however, this is not very useful. Hudson and Mayne (1992) characterize evaluations by their purpose — their type of “future, practical action situations” in Vedung’s words — and their client. These characteristics tie evaluation to public management.

Three purposes can be identified:

- to increase knowledge about a public policy or program (evaluation for research),
- to improve delivery to citizens (evaluation for managing and learning), and
- to justify and reconsider the rationale for the policy or program (evaluation for accountability).

Different purposes lead to different issues being examined. Different purposes also mean for the most part that different methods will be

needed to provide the type of information sought, since the issues addressed will differ. There is a long list of possible clients of an evaluation: staff of the program, program management, senior managers in the organization, funding bodies, legislatures, researchers, interest groups, beneficiaries, and other stakeholders. Each of these may want to know about the program and how well it is working. They all have quite different perspectives and different information needs they would expect an evaluation to address.

Traditionally, three classes of evaluation issues can be identified (Mayne, Divorski, & Lemaire, 1999):

- *Operational issues*: dealing with work processes, outputs and benefits produced, inputs used.
- *Impact issues*: dealing with impacts and effects produced for society as a result of the program, and organizational capacity.
- *Continued relevance issues*: dealing with the future of the program: continued relevance, rationale, future directions, funding.

A single evaluation may address all or most of these issues. However, it is more common, and generally better practice, for an evaluation to be much more specific about which issues are being addressed. It is here that the perspective of the client of the evaluation can be used to narrow the scope of the evaluation to a study that can be managed in a reasonable time frame.

Increasingly, there are additional classes of performance issues that evaluations might address. These include

- *Conduct of business issues*: dealing with the appropriateness of the means used to achieve objectives, covering such issues as ethical behaviour, employment practices, environmental footprints, and openness.
- *Organizational capacity issues*: dealing with whether the organization or program will be able to continue to deliver and improve in the future; dealing with such issues as people capacity and financial sustainability (Lusthaus et al., 2002).
- *Organizational learning issues*: dealing with the extent to which the organization or program can learn and adapt.

The extent to which evaluation (and indeed audit) can address these aspects of performance is unclear. There is an opportunity and a challenge here, to which I will return.

As with audit, evaluation professional societies have issued standards. Examples are the Joint Committee on Standards for Educational Evaluation (1994) and the *CES Guidelines for Ethical Conduct* by the Canadian Evaluation Society (2005). Schwartz and Mayne (2005b) discuss standards in evaluation.

### Who Does the Evaluation?

As with audit, one can identify both internal and external evaluation. Internal evaluation is evaluation carried out within an organization, while external evaluation is done independent of the organization. However, there is considerable confusion, in my view, on just what “external evaluation” is. Evaluation done for research purposes by universities and other bodies is largely external evaluation. The evaluations done by the U.S. General Accountability Office (GAO) are clearly external evaluations.

However, much evaluation that is undertaken is what I will call internal-external evaluation, where organizations hire “independent” evaluators to do much or all of the evaluation. The evaluation is managed by staff of the organization and conducted by hired external evaluators, with considerable variation in how much managing is done internally and how much field work is done externally. These evaluations, nevertheless, are often referred to as “external” evaluation, meaning that much of the actual evaluation work is carried out by persons external to the organization. This does, of course, provide some level of independence, but the issues to be addressed in the evaluation and the methodologies to be used are often determined or strongly influenced by the organization paying for the evaluation. Clearly, the degree of “independence” can vary from hiring skilled experts to carry out specific tasks to allowing independent evaluators some measure of control over the evaluation design to independent parties. Thus, this type of “external” evaluation can in fact be quite tightly controlled by the organization commissioning the evaluation. Mayne (2005, pp. 44–47) discusses some of these issues.

In this article, I am considering internal and internal-external evaluations only. There are true external evaluations undertaken, but these are not the subject of this article.

### Methodologies for Evaluation

All of the methods mentioned earlier used in carrying out performance audits are also commonly used evaluation tools: file review, interviews, focus groups, surveys, direct observation, and sampling. Often these methods can provide useful and credible information on many evaluation issues, particularly those dealing with implementation issues. Indeed, many evaluations only use these approaches (Mayne, 2005).

However, a key issue that evaluation often deals with is *attribution*. The outcomes most public programs are trying to bring about are also influenced by a variety of other factors, such as other government programs and ongoing social and economic factors and trends. An important question is whether the activities of the program have made a difference. Perhaps any observed changes in outcomes would have occurred even without the program, that is, they are just the result, for example, of an economic upturn. Whenever one is trying to assess the outcomes of a public program, this attribution issue arises. Traditionally, evaluation has, through a variety of analytical techniques, provided insight into this thorny issue (Mayne, 2001). As mentioned earlier, it is also an issue rarely addressed in most performance audits. As a result, for example, Leeuw (1996) argues that audit and evaluation differ considerably in their methodologies.

A variety of approaches are used:

- analytically comparing the changes observed among those who have received the program goods and/or services with a similar group who have not (experimental and quasi-experimental evaluation research designs),
- developing, through interviews and case studies, an in-depth understanding of the implementation of the program and how it has affected those in and affected by the program (naturalistic and participatory evaluations),
- examining the external context in which the program operates to see if there are other plausible reasons for any observed changes (testing of rival hypotheses), and
- examining carefully the “theory” of how the program is supposed to work and comparing that to what can be actually observed (theory-driven evaluations).

The strongest evaluation findings regarding attribution often come through pulling together several of these approaches to build a con-

vincing case. Each approach has its strengths and weaknesses. Designing an evaluation requires an informed trade-off between costs, time, and the likely strength of the evaluation findings. It also requires the involvement of evaluation specialists.

### Forms of Evaluation Reporting

Evaluation reporting can also be said to have both direct and indirect reporting options. Most common is for the evaluation report to be published and sent to whomever the client was, and often to other interested parties. This parallels the direct audit report. Where these evaluation reports are required to be submitted as part of a legislative accountability process, there is a parallel with the performance audit reports of national audit offices. However, these are usually one-off cases and, since they are done by the organization in question, they may not be seen with the same credibility as external national audit office reports. More frequently, evaluation reports are published by governments for anyone to see and use.

Indirect reporting occurs when the findings from evaluations are used as part of broader reporting on performance, such as in annual performance reports of government organizations. Reporting in this manner may or may not identify an evaluation as the source of the information. There really is no parallel with the indirect attest reporting done in audit.

Thus for the most part, evaluation reports are not seen as a formal part of the legislative accountability process, although they may become the subject of debate and discussion on accountability matters. The exceptions are evaluations requested by legislatures or tabled in legislatures by the government. Inside government, central agencies such as budget offices may request evaluations for use in their reviews of programs. Evaluations then become a more formal part of the government internal accountability process.

### THE ROLE OF EVALUATION IN PUBLIC MANAGEMENT AND ITS STRENGTHS

The role of evaluation is not nearly as well articulated as that of audit, with many forms of audit having legal mandates defining their role. Consistent with the varied purposes of evaluation, there are different roles evaluations can and do play.

A common role of evaluation is to help management improve their policies, programs, and services. It does so by finding out what is working well, what could be improved, and providing recommendations to management. Here the client of the evaluation is the program manager. The senior management in an organization can be and often is the client of an evaluation, asking the same kinds of questions about the policy, program, or service. In this case, for the program manager, the “helping” perspective of evaluation may be less evident. Similarly, if the funder of a program is the client of the evaluation, who is considering whether to continue funding or not, then the “helping hand” might be quite hard to see. Here evaluation is playing a role in the accountability process. Evaluation is challenged to fill both roles at the same time.

Thus, unlike audit, where the role and client are reasonably clear to all, the role evaluation plays depends on who the client is. This can be problematic, as different stakeholders involved in an evaluation may have different views on what role the evaluation is playing. On the one hand, this argues for being quite clear as to the purpose of any given evaluation. On the other hand, it is often tempting to try to have an evaluation serve several purposes, often with the result that none of the purposes are well served.

Evaluators are often less comfortable with the role of contributing to the accountability process in government, and some see it at odds with its role as assisting management (OECD, 2001). When accountability only means compliance with rules, then evaluation indeed has little role. However, accountability has increasingly come to mean accountability for performance, for the results achieved by governments (Auditor General of Canada, 2002). For such accountability to be effective, credible information is required on the actual results achieved. Evaluation could provide such information if it sets out to do so, but more often plays the helping role, reducing its credibility from an accountability perspective (Mayne, in press).

### Strengths of Evaluation

The strengths of evaluation can be set out:

- *Evaluation can address attribution questions.* Evaluation has a long history of providing useful insights into the attribution question.
- *Evaluation can explain why things are working or not.* Evaluation in public management seeks to understand not just

what is happening but why. It explores the theory of the program, what has in fact been implemented, and why expected results are or are not being achieved.

- *Evaluation acknowledges complexity and uncertainty.* Evaluation does not usually claim to seek truth but rather insight. It is quite capable of acknowledging that measuring in the public sector will usually involve a level of uncertainty and that findings may be grey, rather than black or white.
- *Evaluation can be flexible in design and practice.* There are standards for evaluation practice, but they allow for an evaluation to be designed to be “fit for purpose,” with appropriate caveats placed on findings that are less robust.

Some might argue that several of these “strengths” are actually weaknesses: acknowledging uncertainty may result in evaluations that have less useable findings; flexibility in design and practice may result in less credible findings. Those results are possible and would reflect poor evaluations. However, properly utilized, these features can and should be strengths of good evaluation practice.

#### AUDIT AND EVALUATION: SIMILARITIES, DIFFERENCES, AND ROLES

Clear similarities and differences in practices and roles in public management exist between evaluation and both external and internal performance audit.

##### Evaluation and External Performance Audit

The similarities between performance audit and evaluation are evident:

- Both are used to assess the performance of public sector programs.
- Both have well-established, systematic procedures.
- Both are undertaken by professionals.

The question of the differences and similarities between them have come to the fore as performance audit has grown as a business line of auditors — see, for example, Rist (1989), Leeuw (1992), and the series of articles edited by Wisler (1996). All agree that there are differences. The interesting questions are whether these are significant

and whether any differences are decreasing as performance auditing deals more frequently — at least in some jurisdictions — with the actual performance of programs, as distinct from just management systems and procedures.

Leeuw (1996) and Divorski (1996) argue that there are substantial differences in the methods used in evaluation and performance auditing — such as the use in some evaluations of experimental and quasi-experimental designs that have rarely if ever been used in performance audits, although Leeuw suggests that there may be — and perhaps should be — a merger in the future. Leeuw and Divorski also agree, as does Rist (1989), that there is a significant difference in the mind-sets of the two, coming at their work from quite different backgrounds. Keen (1999) argues that performance audit exhibits the “checking” qualities of audit and is “markedly different from empirical social science and evaluation practice” (p. 524).

Pollitt and Summa (1996) argue that the key differences are not the tools and methods used but rather the institutional settings of each. External performance auditing is mainly undertaken by well-recognized national audit bodies with legislated mandates. These auditors have real independence from the entities audited. Their primary focus is on corrective action and public accountability. Evaluation, in contrast, does not have an institutional base, is undertaken on behalf of some entity that is usually paying for the evaluation, and is primarily aimed at helping the entity to improve.

As noted earlier, some national audit offices do undertake performance audits that are, and are intended to be, evaluations. The audit mandate here is for the external auditor to directly assess how well the government is meeting its own objectives. Here the two are the same. However, several authors (Schwartz, 1999; Roberts & Pollitt, 1994) have noted that even when called effectiveness audits, the audit work “falls short of full-blooded evaluation” (Roberts & Pollitt, 1994, p. 527).

### Emerging Audit Roles

The growth of performance auditing has led to a growth in the possible roles auditors might play. Pollitt (1999) argues that there are at least four roles an audit office could move toward, each one incorporating a “distinct version of truth” (p. 210). Of particular interest is the role as management consultant where the aim is to improve

public management rather than provide assurance. A recent U.K. National Audit Office (2000) document is subtitled “Independent and objective external audit and reporting is also constructive, helping departments and agencies improve their performance for the benefit of citizens and taxpayers.” The NAO and its counterparts in several other countries such as Australia have produced or contributed to numerous guides on good management.

Is such a role consistent with the more traditional assurance role? By aiming to be more “helpful” and seeking improvements in management, can auditors also play their more central role in the accountability process? Pollitt (1999) suggests there are strategic choices to be made by audit offices regarding roles, and that “no institution can perform all ... roles ... equally well” (p. 212). Lonsdale (2001) argues that rather than make choices, audit offices need to “reconcile the need to be a force for accountability in government, with the expectations of those who see audit as one more way of helping to generate improvements in public sector performance” (p. 20).

Perhaps part of the reconciliation would be to make sure that work done by auditors is clearly labeled for what it is. In doing their assurance work, auditors do gain significant insights into the areas being examined, knowledge that ought not to be set aside. The Australian National Audit Office produces both its performance audits reports and separate good practice guides on a variety of management practices. These not only aim to directly improve public management but also set out criteria for future audits. The Office of the Auditor General of Canada conducts studies as well as audits. The studies are used to explore areas such as results-based management or collaborative arrangements and often to set out frameworks for future audits. However, the distinction between studies and audits — both of which are reported to Parliament — is often not highlighted, and hence the differing roles at play may be misunderstood.

The emerging role of performance audit as a “helping” tool for management brings it nearer to evaluation. However, a basic dilemma remains, as Pollitt and Summa (1996) point out. Performance auditing cannot become primarily management consulting or it loses its institutional role. National audit bodies and the performance audits they produce now have and will have a primary role in serving public accountability. The work they do must have that as its primary purpose. While they may be able to evolve to better meet a secondary purpose of fostering improvements in public programs and their

management, their primary purpose and corresponding independent institutional setting would seem to ensure that most external performance auditing and evaluation will continue to have different roles to play. This distinction remains even where performance audit is directly examining the performance of programs and is methodologically quite similar to evaluation.

### Evaluation and Internal Audit

Many organizations have both an internal audit function and an (internal) evaluation function. This is generally the case in the Canadian federal government. There, questions about the differences and similarities between these two activities led in the mid 1990s to the creation of a “review” function where in some departments, especially more operational ones, evaluation and internal audit were merged or closely linked.

Unlike the case for performance audit, here the two activities may share a common role: to help management better understand the programs they are operating so as to lead to improved performance. Internal audit does, however, have a further role of providing assurance to senior management about the operations of the organization. In this role it is distinct from evaluation. In my view, this role is an important one for an organization, and it alone argues for keeping evaluation and internal audit separate.

However, it is true that when internal audit is in its “helping” mode, and when evaluation and internal audit are both focusing on improving the operations of organizations, differences between the two can appear quite minimal, especially from the perspective of managers subject to both types of examination.

Nevertheless, I suggest that significant differences remain. First, internal auditing is still carried out from the perspective of checking to see the extent to which operations are meeting pre-set systems and procedures. There is a large compliance element to much internal audit. It tends to focus on administrative performance matters. Evaluations looking at operations (formative evaluations) tend to have a more exploratory mind-set, trying to understand why things are working or not. The ultimate focus is on policy and program matters. Chelimsky (1997) suggest this difference in mind-set is significant enough to argue for separating the two in an organization.

Second, evaluations can and often do examine the impacts programs are having on their clients. They try to address the attribution question of whether the program is making a difference and, if so, to what extent. Internal audits tend not to venture into this area of performance, and certainly have less experience. Thus, in departments with a significant policy component, it is often argued that evaluation needs to be distinguished from internal audit and closely linked to the policy groups who should be most interested in its findings.

Third, evaluation often plays an important measurement role in an organization. Public sector reform has a strong focus on results measurement and reporting. Even where a lot of the measurement is being carried out through performance measures, evaluation expertise is essential for establishing and maintaining credible measurement systems, for periodic measurement of impacts, and for dealing with the issue of attribution.

Fourth, internal audit often takes and should take an organization-wide perspective when it looks at systems and procedures, since the practices being audited occur throughout the organization. Evaluation more routinely takes a program or policy as its subject. When the scope of an internal audit is a program, then some evaluation practice may indeed appear quite like internal audit.

Lastly, there will always be a need for compliance-type audit in an organization. Here the experience and expertise of internal audit is essential. An evaluation approach would not normally be appropriate or effective in assuring management that proper procedures are being followed. Indeed, a challenge for internal audit would be to provide assurance on the quality of evaluation practice in the organization.

New separate evaluation and audit policies were introduced in Canada in 2000 and separate units created at the Treasury Board Secretariat to oversee these two functions. In 2005, as mentioned earlier, the government strengthened internal audit further and increased its independence.

#### CHALLENGES FOR AUDIT AND EVALUATION

Both audit and evaluation face challenges in playing their roles in today's public sector. Some of these challenges are the result of the methodologies used, some are due to current trends in public management. Several are discussed below.

### Credibility

External and internal audit reports, as mentioned earlier, are generally viewed as credible. Added to the credibility of the reports is the fact that external audit reports are a formal part of the accountability process between governments and legislatures, enhancing that credibility.

Such is often not the case for evaluation. Evaluation can be seen as taking too long, as not providing definitive conclusions (Leeuw, 1996) and sometimes as not robust (Schwartz & Mayne, 2005a; Smith, 1999). The lack of utilization of evaluations is oft lamented in the literature, with much discussion on how to get evaluation better used (Feinstein, 2002; Ginsburg & Rhett, 2003; Rist & Stame, in press). A lack of credibility is often seen as reason for low use. Credibility and use are perhaps the greatest challenges evaluation faces. Mayne (2005) has argued the need for more attention on quality assurance practices in evaluation. Evaluation standards do not, in my view, play nearly as strong a role in evaluation practice as they do for audit practice.

### Accreditation

Not all internal and external audits are done by accredited auditors, but the professional audit societies do provide for accreditation/certification. In financial audit, the audit “opinions” are often required to be signed by an accredited auditor, usually an accountant. In internal audit, the global Institute of Internal Auditors (2005) issues a “certified internal audit” designation to qualified auditors. The initiatives undertaken by the government of Canada in 2005 to strengthen internal audit include the requirement that heads of internal audit units become certified.

In evaluation, certification has been a controversial and unresolved issue. With the roots of evaluation in the social sciences, many in the field are opposed to accreditation beyond relevant university degrees, especially given the varied academic background of evaluators. The professional societies, such as the Canadian Evaluation Society, have conducted some work on the issue (Long & Kishchuk, 1997; Stierhoff, 1999), but the issue remains unresolved. Supporters of certification argue that without some sort of accreditation, anyone can call himself or herself an evaluator and evaluators may appear to clients as less “professional” than, for example, auditors. Others argue that the professionalism is in the university training. A recent

article by Altschuld (2005) discusses the many facets of this issue. This is clearly a challenge for evaluation.

### Dealing with Complexity

Mayne (2003) suggests that public sector management in the future will be based on learning and dealing with uncertainty. Public management increasingly is seen as the ability to cope and adapt (Mayne & Zapico-Goni, 1997). As a public management tool attempting to measure the impacts of government interventions, evaluation deals with complex issues where uncertainty is the norm, and definitive and simple answers often are not possible. Evaluation's ability to deal with such situations is a considerable strength.

*Evaluation as reducing uncertainty.* Much actual evaluation practice, especially outside the academic environment, makes do with modest goals, trying to better understand the different and sometime contradictory impacts produced by government interventions. This model is more consistent with a learning approach to management. Evaluation can reduce uncertainty concerning how well a program is performing, even if often encumbered with caveats. Judgement by the users of the evaluation is still required when using the findings. Providing for and even encouraging a more practical model of evaluation goes some way to setting realistic expectations for evaluation: not as a truth machine but rather as providing useful additional information about a program and its outcomes.

*Evaluation as a flexible measurement tool.* The kind of evaluation undertaken is not a black-and-white choice. In some circumstances where uncertainty about a program is great and the need to know is also great — such as in the case of testing new medicines — robust evaluation research is required. Evaluation clients need to be willing to spend the resources required and take the time required to undertake the best evaluation research design possible. In other cases, a much less sophisticated approach may be quite adequate. Decisions in the public sector are taken all the time with imperfect information. Decisions often cannot wait until better information is available. Evaluation needs to be able to provide information in these settings and be adaptable in the methods chosen to gather information. Less sophistication need not mean sacrificing quality. Good evaluation practice tries to provide information that is as credible as possible in a given circumstance. Mayne (2005) discusses ways of enhancing the quality of evaluations that have relatively weak designs.

*Auditing in complexity.* The audit profession, particularly when undertaking effectiveness audits, may have difficulty in dealing with complexity (Ling, 2003). Audit practice has thrived on being able to develop clear criteria and assessing performance against those criteria in a definitive and objective manner. Audit is expected to tell the “truth” in a world of ambiguity and biased views (Gunvaldsen & Karlsen, 1999). Essential to audit practice is trust in its efficacy (Power, 1997). Uncertainty, fuzziness, and complexity mean that there is no single “truth.” As the U.K. Comptroller and Auditor General has acknowledged, “there can be no such thing as an objective appraisal of whether a programme has a positive or a negative impact” (Bourne, 1992, p. 44).

There is somewhat less flexibility available to auditors in carrying out their work. Standards of work and levels of evidence are largely prescribed. “Quick and dirty” audits are not done. In seeking definitive answers in complex settings, audit increases the risk that it will get it wrong, that its findings will be challenged.

#### Operating in a Collaborating State

Increasingly, public management includes networking, collaborating, and working with others — the private sector, non-profit sector, civil society, and other levels of government — to deliver public policy and programs.

*Auditing in a collaborating public sector.* The increasing use of collaborative arrangements with the private sector or other levels of government to deliver public services challenges the mandate and audit practice of many legislative auditors (Auditor General of Canada, 1999; Bemelmans-Videc, 2003; Ling, 2003; Lonsdale, 2001). Auditors guard their independence with vigour, and carrying out audits with other audit offices is not common practice, even where it makes sense. Further, involving in a more substantive way those being audited is not good audit practice. As Hepworth (1995) points out “post hoc audit is largely unaffected by the pressures that affect the manager” (p. 41). Government services are increasingly being delivered by the private and voluntary sectors, by public-private arrangements, and even through the informal sector (such as community groups), creating difficulties for auditors in tracking public money and in establishing accountability (Ling, 2003; Lonsdale, 2001).

*Evaluating in a collaborating public sector.* The increasing use of various collaborative arrangements argues the need for different kinds of evaluations and different evaluation skills (Gray, Jenkins, Leeuw, & Mayne, 2003). Negotiation skills and the ability to work effectively with different parties with different agendas may be as critical to successful evaluation as the traditional methodological skills of the evaluator. Although making the task more difficult, collaboration in the public sector poses no fundamental issues for evaluation. With a proliferation of social values and the legitimization of differing perspectives, evaluation (and audit) is seen in some quarters as just being another tool of those in power. Several types of evaluation — naturalistic (Guba & Lincoln, 1989), participatory, stakeholder (Vedung, 1997, pp. 69–83), and empowerment (Fetterman, Kaftarian, & Wandersman, 1995) — have sprung up in direct response to this concern, and all of them have tried for greater involvement in the evaluation process of those being affected by the program being examined.

#### Addressing New Performance Issues

Increasingly, good performance in the public sector is not simply seen as achieving what was planned. The *conduct of business* issue mentioned earlier is always on the public agenda; the public expect that their tax money and the authority given to governments are used with prudence, probity, honesty, and fairness. Mayne and Zapico-Goni (1997) argue that the capacity to adapt is a key feature of a successful public organization: organizations need to have the capacity to continue to deliver and to change and learn as future events unfold. *Organizational capacity* and *organizational learning* are both essential to good public management. To what extent can and does audit and evaluation assess these aspects of good performance?

Conduct of business is an area that audit has traditionally focused on. As audit offices put more effort on results-focused performance audit practice, audit's challenge may be to not lessen the attention on conduct of business issues. These issues would not normally be the focus of evaluation, but evaluation ought to keep in mind that good public management does not mean results at any cost. Further, at least one aspect of this area — the environmental footprint of an organization or program — is in need of measurement skills that evaluation could perhaps best fill.

There may be room here for measuring both organizational capacity and organizational learning. Organizations need to be able to learn

and must be able to demonstrate that they are indeed learning organizations. Certainly, some evaluation is considering these questions (see, for example, Levin-Rozalis & Rosenstein, 2005; Mackay et al., 2002). On the other hand, in a well-managed organization, many aspects of capacity building and learning would become routinized and could then be subject to a systems and procedures performance audit. Roles in these areas are not well established, leaving room for development by audit and evaluation.

#### WHAT ROLES OUGHT AUDIT AND EVALUATION PLAY?

Most observers, while recognizing similarities between auditing and evaluation, conclude that both these activities are needed in public sector management. Chelimsky (1997), who has significant experience in both camps, concludes that keeping evaluation and audit separate is probably the best model in most organizations, stressing the importance of both professional fields for good public management.

In my view, both audit and evaluation are essential for successful public management, and each should play to its strengths. The Auditor General of Australia, Pat Barrett (2001), has said, "Audit will be most effective where it complements evaluation activity" (p. 25). As indicated in Table 1, audit and evaluation play, and should play, different primary roles in public management and provide different information on the performance of public sector organizations, each playing to its own strengths.

#### External Audit Should Not Do Evaluation

In a number of jurisdictions, the national audit office has the mandate to undertake effectiveness audits of programs and policies, assessing the impacts and the extent to which goals have been achieved. In other jurisdictions, legislative auditors without such a mandate still may be conducting evaluations in all but name. In my view, neither of these practices is good public management. Governments are and should be responsible for evaluating in a credible manner the impacts of their policies and programs and reporting the findings to their legislature. The external audit function should assess the extent and quality of such evaluation and report its findings to the legislature. Routine evaluation of policies and programs by national audit offices usurps that responsibility and sets the audit office in the middle of policy debates. Further, in doing effectiveness audits, national audit offices are placing their reputations at significant risk.

**Table 1**  
**Roles and Preferred Practices for Audit and Evaluation**

	Optimal Roles	Optimal Performance Issues Addressed	Comments
External performance audit	<ul style="list-style-type: none"> <li>external checking to provide assurance</li> <li>external assessing of performance</li> </ul>	<ul style="list-style-type: none"> <li>management practices</li> <li>systems and procedures</li> </ul>	<ul style="list-style-type: none"> <li>ought <i>not</i> to assess impact (other than as band-aid audit work); impact assessment should be a government responsibility; effectiveness audits risk audit's reputation</li> <li>external independence provides a significantly different perspective from evaluation</li> </ul>
Internal performance audit	<ul style="list-style-type: none"> <li>internal checking to provide assurance</li> <li>internal assisting and advising</li> </ul>	<ul style="list-style-type: none"> <li>management practices</li> <li>systems and procedures</li> </ul>	<ul style="list-style-type: none"> <li>impact/ effectiveness issues ought to be left for evaluation</li> <li>assurance to senior management ought to be the key role</li> </ul>
Evaluation	<ul style="list-style-type: none"> <li>assisting and advising</li> <li>assessing of performance</li> </ul>	<ul style="list-style-type: none"> <li>impact of programs and policies</li> <li>why programs are not working</li> </ul>	<ul style="list-style-type: none"> <li>organizational systems and procedures issues ought to be left to internal audit</li> <li>how to set up evaluation in an organization needs to carefully consider the intended purpose(s) of the evaluation activity</li> </ul>

However, external audit offices may regularly find an absence of evaluation or find evaluations of quite poor quality. In this case, and as an interim measure, the audit office might undertake an evaluation to produce findings parliaments are asking for, to demonstrate what can be done, or to encourage the government to get on with its own evaluations. The Netherlands national audit office calls these "band-aid" audits, done to address a current problem, and not intended to be the norm.

#### Evaluation Should Not Focus on Organizational Systems and Procedures

Some evaluation practice examines systems and procedures in place in an organization, trying to determine how well they are working and what improvements might be made. In my view, as a general practice, this is not useful and duplicates what internal audit ought

to be doing. Evaluation should stick to what it can do best: assess the extent to which intended (and unintended) outcomes of a policy or program have occurred, and the extent to which their occurrence can be said to be linked to the policy or program.

Where an evaluation has found that intended outcomes are not being achieved and is trying to understand why, it may need to look at how the program was in fact implemented and what operating practices the program is using. A first question then should be whether an internal audit has been done in the area which it could use. In the absence of such audit work, or if it is not enough, then the evaluation likely will need to examine how the program was implemented — a formative evaluation. Such evaluations should look quite different from an internal audit of the same program, seeking to understand why the intended results were or were not achieved as planned, rather than assessing how well operations are complying with established systems and procedures.

#### Internal Audit Should Not Do Evaluation

Some internal audit practice wanders or gets into program effectiveness matters or conducts performance effectiveness audits (Morgan & Raaum, 2001). In my view, this is not useful, confusing managers as to the roles of internal audit and evaluation while duplicating what evaluation ought to be doing. Internal audit should do what it does well: provide assurance to management on the systems and procedures operating in the organization, and in a secondary role, help managers improve their systems and procedures.

#### ORGANIZATIONAL STRUCTURE AND LOCATION

An issue in many organizations is where to locate the audit and evaluation functions and, as well, whether there should be a link between the two. Location is perhaps less of an issue for audit, where good audit practice requires independence from those audited and usually requires direct reporting to the head of the organization or a senior audit committee. This is certainly the model that many organizations follow, as does the government of Canada, which in 2005 further strengthened that model.

The case for evaluation is not quite as clear cut, since evaluation, as we have seen, can play a variety of roles in an organization with differing

purposes. How the evaluation function is set up depends to a considerable extent on what the organization wants to get out of its evaluation efforts (Mayne et al., 1999). Many organizations do want evaluation to provide an independent look at programs and policies and hence have followed an organizational model similar to that described for internal audit: independence from programs and reporting to the head of the organization and a senior management committee.

However, this model may appear not to support evaluation undertaken by program managers for their own management needs. Many would argue that good program management would include a desire and capacity to measure the outputs and outcomes of one's program and act on that information. How then might program-led evaluations fit into an organization that has an independent corporate evaluation function? Mayne et al. (1999) argue that an organization might have several loci of evaluation to fit the different aims evaluation can play. Another variation could be to have the corporate evaluation function provide some level of guidance and quality oversight on program-led evaluations, many of which may be at a project level. I would argue that an organization needs first to set out clearly what it expects from its evaluation activities and then to organize based on those requirements. The roles of evaluation are multiple, and will only be well served by multiple centres of evaluation.

Finally, many organizations have placed audit and evaluation in the same organizational unit, often reporting to the same senior audit and evaluation committee. Again, it seems to me that the usefulness of having such a structural link depends on the roles seen for audit and evaluation. The more audit is seen as an aid to managers, the more reasonable it is to have to two closely linked. However, if audit is seen to primarily play an oversight function concerned with regularity matters, providing assurance to senior management on the robustness of the organization's systems and procedures, then the link with evaluation is more tenuous. Indeed, if the audit committee is to comprise a number of members external to the organization, then such a committee would not seem an appropriate venue for discussing evaluation findings and how policies and programs may be modified. Evaluation reporting to a policy committee or the executive committee may be preferred.

However organized, most organizations would want to ensure that audit and evaluation planning is coordinated, and that audit findings are taken into account in planning evaluations and vice versa.

## CONCLUSION

Evaluation and audit are both essential tools in modern public management. However, evaluation and audit are essentially different and should be seen and organized to play different roles in public management. Both have considerable strengths and should build on those strengths in contributing to better public management.

## NOTES

1. The credibility of financial attest audit, on the other hand, has likely suffered somewhat over the past few years as a result of the various accounting scandals in the private sector.
2. A rare exception can be found in the examination of a UK NAO performance audit by Roberts and Pollitt (1994).

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