

AN OVERVIEW OF AUDITS WITH THE DCED STANDARD

Presenter: Phitcha Wanitphon

What is an audit?

- An optional, external, objective assessment of a programme's monitoring system against the DCED Standard.
- The audit report is kept confidential and will not be made public unless the programme chooses to do so.

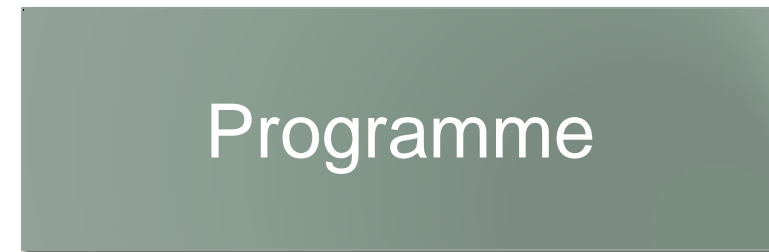


Potential Benefits of the Audit

- Focusing efforts of programme on ensuring that the results measurement system meets the DCED Standard.
- Providing credibility to self-reported results, at a relatively low cost.
- Bringing recognition from donors, recipient governments, and other agencies as being seriously engaged in results measurement and quality work

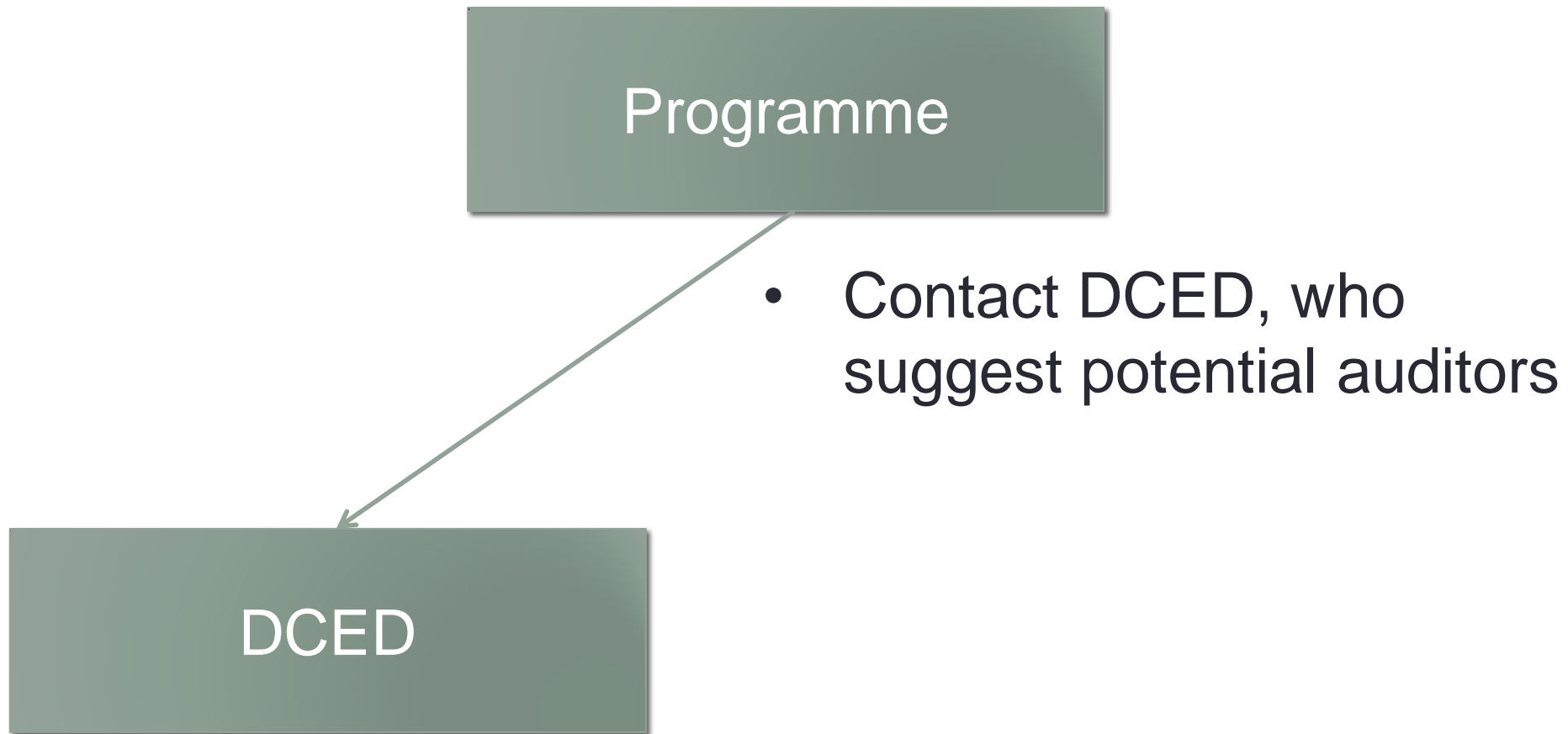


Preparing for an audit

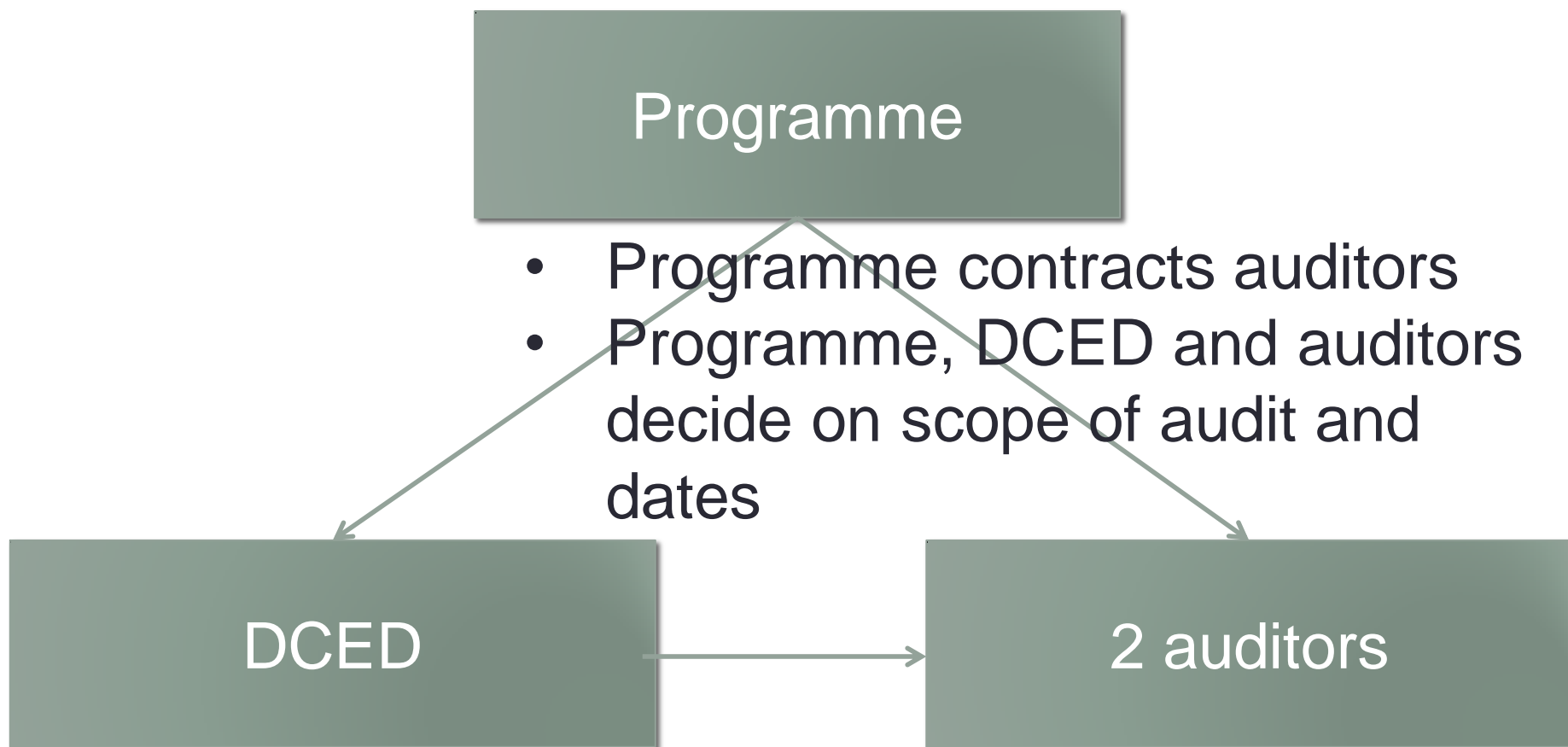


- Get a pre-audit review done by a consultant.
- Adjust system based on the findings of the pre-audit review.

Preparing for an audit

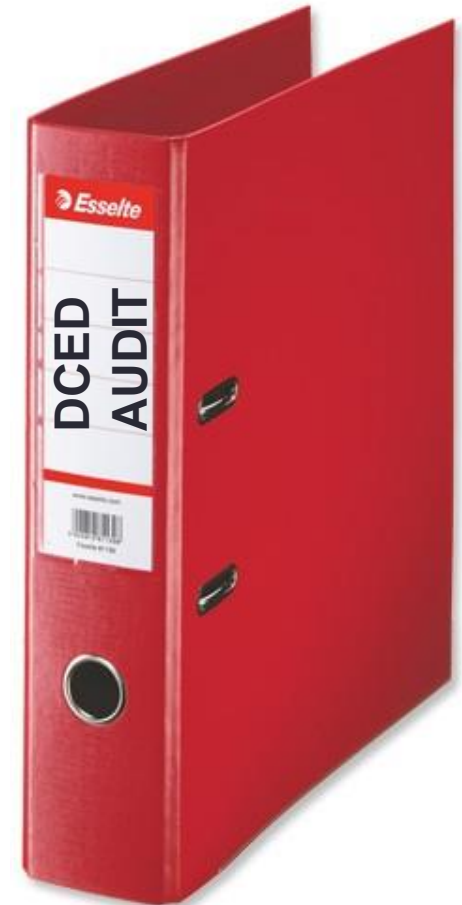


Preparing for an audit



Preparing for an audit (continued):

- Programme needs to make available a complete set of documents at least 6 weeks before audit. **Subsequent submission of documents may not be accepted.**
- Documents include
 - Results chains
 - Measurement plans
 - Strategy documents
 - Baselines, monitoring and impact reports
 - Annual aggregation of results
 - Results measurement manual
 - Etc.



The audit process:

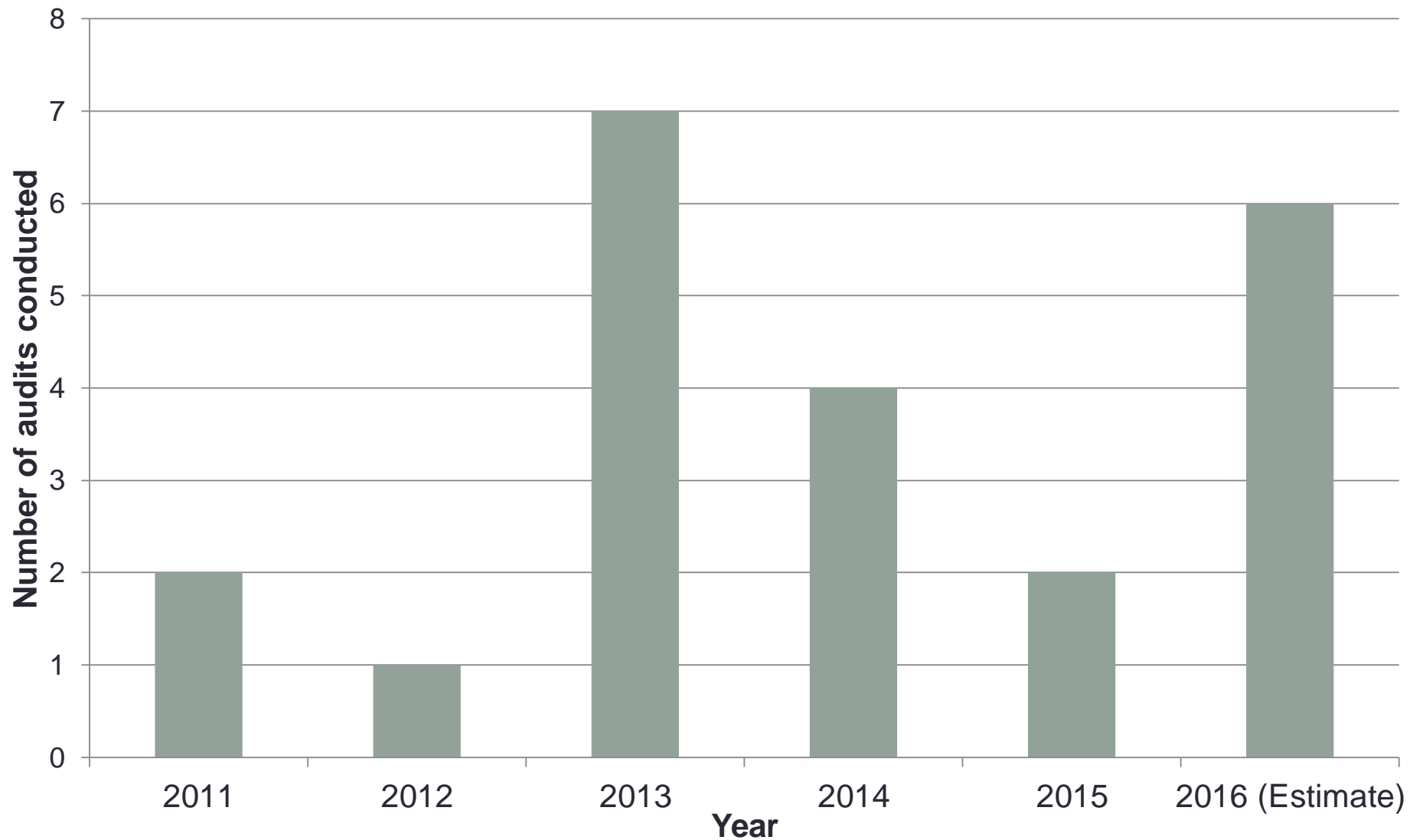
- Once documents are submitted, DCED and auditors select a representative sample from the nominated components/projects.
- The auditors and DCED inform the programme of this selection so that programme can arrange interviews.
- Auditors visit the programme to interview:
 - Programme manager
 - Senior management
 - Implementation team
 - Results measurement team
 - External researchers
 - Other stakeholders



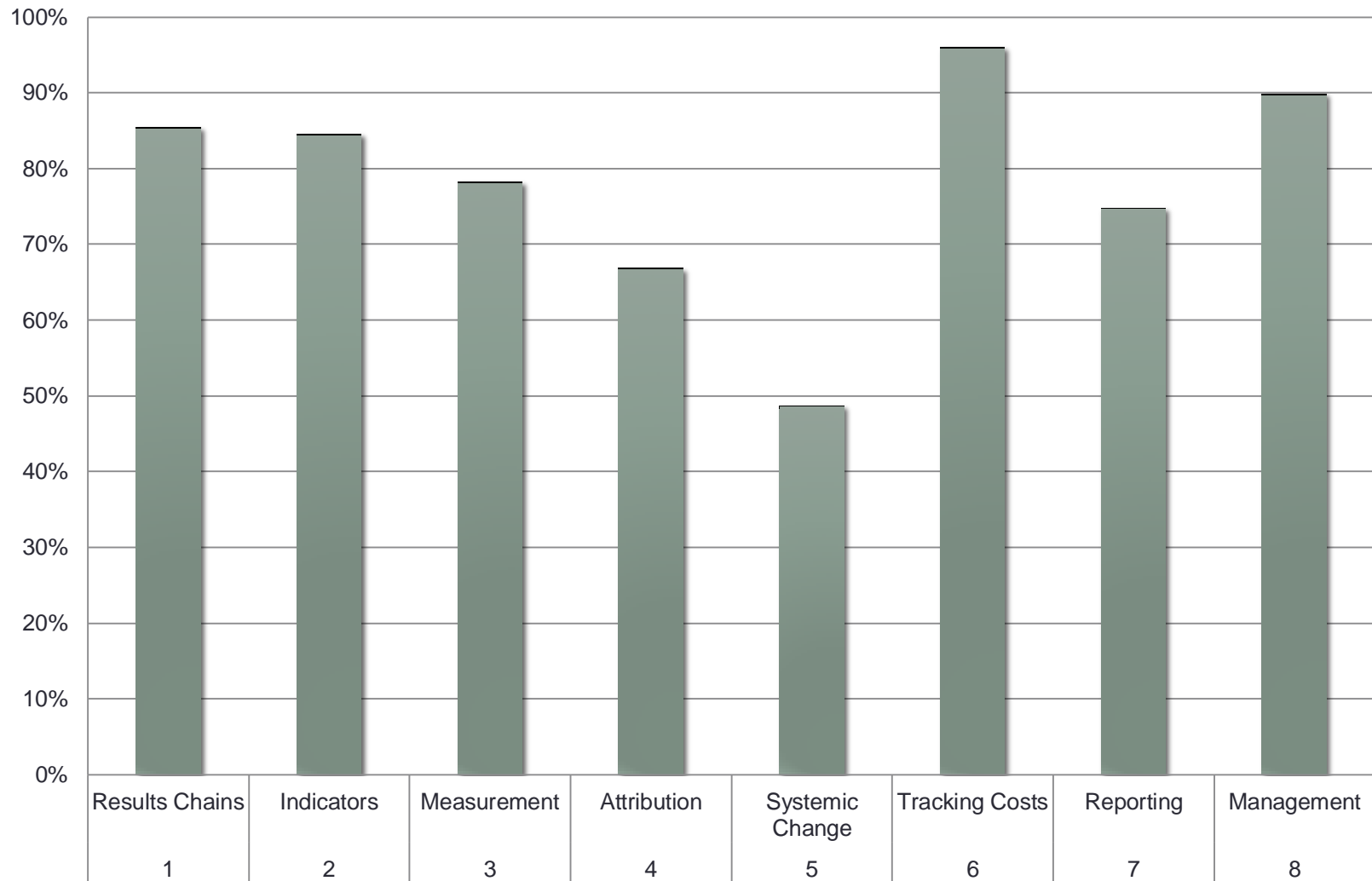
The audit process (continued)

- Auditors prepare draft report and share with DCED.
- DCED convenes a panel of auditors to review report and scores (in confidence).
- Draft audit report shared with programme, who is given chance to respond.
- DCED and auditors review report.
- Programme and auditors sign off on the report.

Number of DCED audits



Average Compliance per Section (Based on Ver. 6)



I. Articulating the Results Chain

- ✓ All programmes have result chains articulated for each intervention, mostly supported by adequate research and analysis.
- ✓ Programme staffs use result chains to guide their activities, and regularly review them.

- × Results chains are not always as logical or detailed as they should be.
- × Insufficient documentation of review process e.g. changes made and rational for changes.
- × Researches and analysis do not adequately address displacement effects.

II. Defining Indicators of Change

- ✓ There is at least one indicator for each change and common impact indicators are generally included.
 - ✓ There are indicators for assessing sustainability of results.
 - ✓ In most programmes, there are projections for key quantitative indicators.
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- × Indicators are not always SMART and relevant to the results chain.
 - × Projections are not always adequately supported by documented assumptions and calculation.
 - × Indicators of sustainability miss out qualitative information.

III. Measuring Changes in Indicators

- ✓ Measurement plans are developed for each intervention and are used to collect information. Assessment of changes gathers qualitative information.
- × Measurement plans are often incomplete.
- × In some cases, baseline information are generic and cannot be used for target beneficiaries. Sample sizes are small. In a few cases, recall bias is high.
- × Qualitative information collection is not systematic and does not always include assessment of why and how changes are or are not taking place, and the sustainability of changes.

IV. Estimating Attributable Change

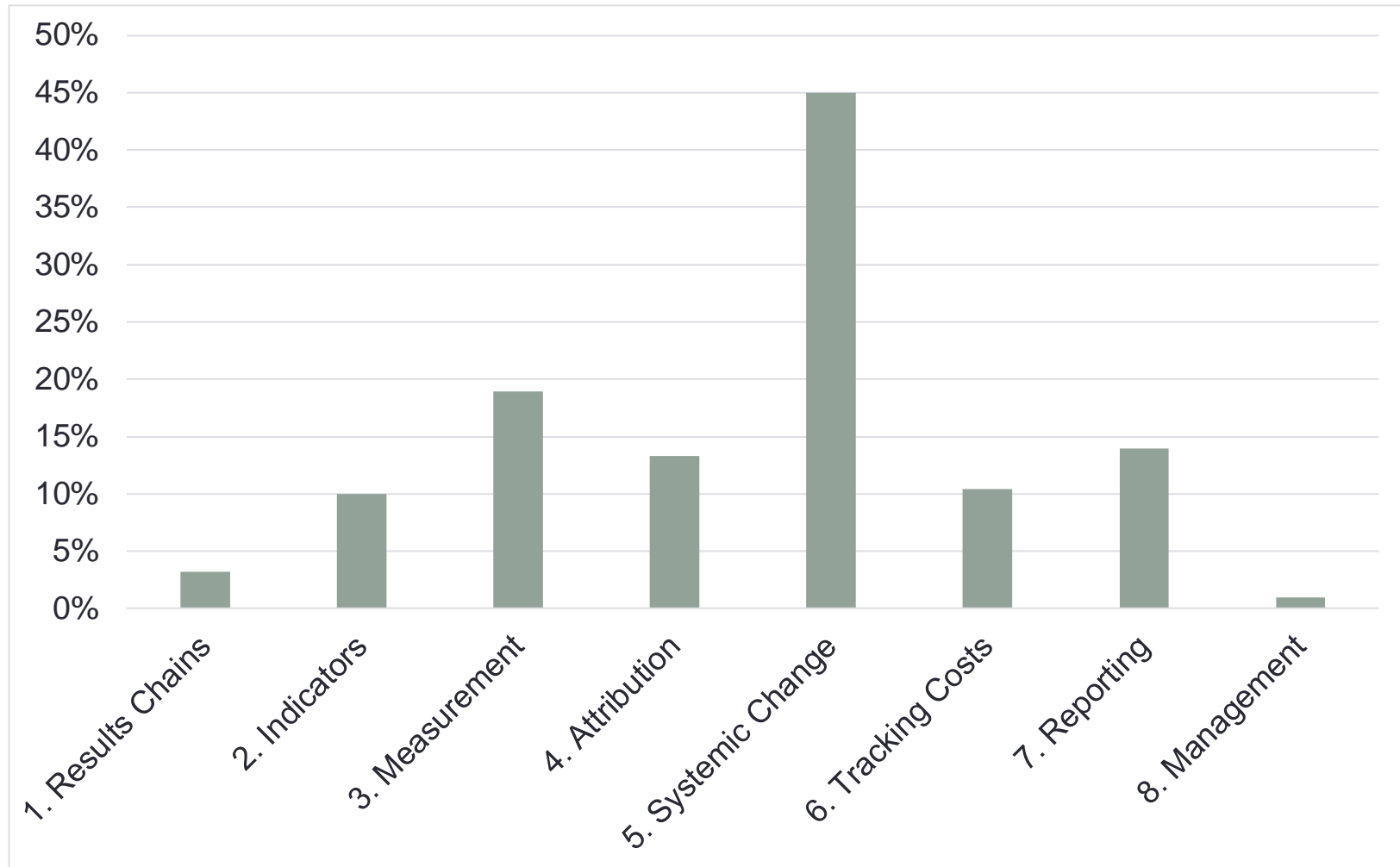
- ✓ Most programmes examine attribution at the partner and (to some extent) the beneficiary level.

- × For a majority of audited programmes, attribution was the worst or second-worst performing element.
- × In particular, programmes lost marks for:
 - Using before/after study designs when there were multiple factors affecting the outcome
 - Using flawed control groups, without controlling sufficiently for self-selection.
 - Not gathering sufficient qualitative information to assess causality along the results chain.

V. Capturing Wider Changes in the System or Market

- × This was the worst performing element, with an average score of 49%. The main reasons are:
 - Programmes defined systemic change inconsistently, incorrectly, or not at all.
 - Some programmes simply had no plan to measure systemic change, or a plan with very limited details.
 - The plans to assess systemic changes were often inadequate e.g. did not take attribution into account and did not include assessment of impact on beneficiaries.

Percentage of Compliance Criteria marked 'Not Applicable'



VI. Tracking Programme Costs

- ✓ A clear accounting system was in place to track costs and produce annual and cumulative totals of all programme-related costs.
- ✓ In most cases, costs were allocated to major components.

VII. Reporting Results

- ✓ The programmes had a system to aggregate programme wide impacts and produce an annual report.
- ✓ Results were disaggregated by gender.
- ✓ Other public and private contributions were acknowledged.

- × In some cases, the reports did not clearly state which results were assessed based on formal impact assessments and which parts were estimated.
- × The reports were not publically available.

VIII. Managing the System for Results Measurement

- ✓ The programmes had a system in place to show how information from result measurement system would be used in management decision making.
- ✓ The systems were mostly supported with sufficient financial resources.
- ✓ In most cases, the systems were integrated with programme management.

Q&A