Evaluation of Public Programs and Policies

"Best Experiences and Practices"

Prepared by:

Dr. Alaaeldin Hassan Moussa Hassan

PhD in Economics

General Manager
Accountability State Authority
Arab Republic of Egypt

Table of Contents

Evaluation of Public Programs and Policies

"Best Experiences and Practices"

Summary

The evaluation of public programs and policies is one of the most important types of evaluation due to the great effect of public programs and policies on societies, in addition to the huge costs required to implement those programs and public policies. As the Supreme Audit Institutions (SAIs) are entrusted with the control of public funds, it becomes one of their tasks to evaluate public programs and policies to ensure that they have achieved the highest societal return and the optimal use of the resources utilized in their implementation, especially in the case of countries that could significantly rely on foreign loans to finance their projects and programs. It is also important to be familiar with the Guidelines issued by INTOSAI, as well as to identify the best experiences and practices for evaluating public programs and policies to leverage them. These came as a result of great efforts from SAIs and international and Arab organizations over a long period of time and were actually implemented, which would enable all SAIs to adopt them as a basis that they could use after adding any amendments to suit each SAI's capabilities and requirements.

Hence, this research aims to familiarize SAIs' members with how to improve the evaluation of public programs and policies through reviewing and discussing the INTOSAI GUID 9020, which is the main reference endorsed by INTOSAI, as well as to identify some SAIs' experiences in evaluating public programs and policies to derive best practices and experiences that could be used in the evaluation of public programs and policies.

The research has reached several conclusions, the most important of which is the need to increase the Arab SAIs' participation in the INTOSAI Working Group assigned to evaluate public policies and programs in order to exchange experiences and skills with the Working Group members, especially from SAIs of developed countries. The research also concluded that the process of evaluating public programs and policies requires highly qualified and experienced auditors in evaluating public programs and policies.

The research provides several recommendations, including the importance of evaluating public programs and policies at all stages so that there is an Ex-ante evaluation, a simultaneous evaluation, and an Ex-post evaluation of those programs and policies, the importance of increasing the ARABOSAI member SAIs' participation in the INTOSAI Working Group in charge of evaluating public policies and programs, and providing specialized training programs for SAIs' members to evaluate public programs and policies, with the necessity of leveraging digital transformation and big data in evaluating public programs and policies. Digital transformation and big data provide large amounts of information which contribute to facilitating the statistical analyses necessary for evaluating public programs and policies.

Evaluation of Public Programs and Policies

"Best Experiences and Practices"

Introduction

The evaluation of public programs and policies is one of the most important types of evaluation to measure the continuous effect of these public programs and policies on societies as well as their associated huge costs. Therefore, it is important to be familiar with the Guideline on evaluating programs and policies issued by INTOSAI, as well as to leverage the best experiences and practices in the field of evaluating public programs and policies.

Research Problem

The research problem is mainly to answer the question " How to improve the evaluation of public programs and policies by identifying best practices?".

Research Objective

The research objective is to introduce SAIs' members to how to improve the evaluation of public programs and policies by identifying the best practices in evaluation.

Research Methodology

The researcher relied on the descriptive and inductive methods by identifying the practical experiences applied by SAIs in evaluating public programs and policies, analyzing them to derive findings and identify best practices to be guided by them in the tasks of evaluating public programs and policies. The researcher also took into account the Guideline on public policy evaluation GUID 9020 issued by INTOSAI.

Research Plan

This research will address the following topics:

First: The Concept and Evaluation of Public Programs and Policies **Second:** The Role of SAIs in Evaluating Public Programs and Policies in accordance with the INTOSAI Standards.

Third: The Best Experiences and Practices on Evaluating Public Programs and Policies.

Fourth: Conclusions and Recommendations.

First: The Concept and Evaluation of Public Programs and Policies:

1- Definition of Public Policies:

Public policies are defined as solutions provided by the related public authority to difficult problems or societal needs expressed as a variety of organizational measures, programs, projects or activities[1].

2- Definition of the Evaluation of Public Policies:

The evaluation of public programs and policies involves assessing public action and activity on the basis of a set of criteria that allows measuring the public policy's subjective and side findings and impacts in view of their objectives, taking their general context into consideration. It provides elements of knowledge on five areas: goals, means, findings, impacts and context. The evaluation also analyzes the role of relevant parties and their interventions with the aim of identifying causal relationships between the activities and the findings obtained[2].

Second: The Role of SAIs in Evaluating Public Programs and Policies in accordance with the INTOSAI Standards:

The International Organization of Supreme Audit Institutions (INTOSAI) in 2016 endorsed the Guideline on Evaluation of Public Policies, under the name INTOSAI GOV 9400. Upon the introduction of the INTOSAI Framework of Professional Pronouncements (IFPP), the Guideline was reclassified and renamed in 2019 as GUID 9020 "Evaluation of Public Policies" with editorial changes.

Below is a review of GUID 9020 as well as the researcher's comments on some parts of it:

---

[1] The Arab Organization of Supreme Audit Institutions (ARABOSAI), a GUID on Public Policy Evaluation, Issue (1), February 2022.
[2] Ibid.

1. Introduction, Background, Relationship with Performance Evaluation:

1/1- Introduction

The Guideline helps in achieving the objectives of the public programs and policies evaluation process, which are to:

- Impartial and independent analysis.
- Combining practical methods and the role of various related public authorities, as well as actors within civil society in the evaluation process.

1/2- Background on the INTOSAI Working Group in charge of programs' evaluation

EWG - Evaluation Working Group:

The Evaluation Working Group (EWG) was established in 1992 with the aim of assisting SAIs in the following:

- Developing the practices of public programs and policies' evaluation.
- Providing SAIs with information, methodological tools and best practices in the field of evaluation.

This Working Group has worked under the supervision of the Knowledge Sharing Committee (KSC). Its name has been changed to WGEPPP - Working Group on Evaluation of Public Policies and Programs.

The WGEPPP is part of INTOSAI in order to achieve one of its strategic goals (Goal no. 3 - Knowledge Sharing).

The Working Group is responsible for:

- Developing the exchange of good practices in the field of public policies and programs evaluation.
- Collecting and distributing information as well as promoting knowledge sharing among SAIs.
- Facilitating SAIs' planning and implementation of programs in order to evaluate the programs.

WGEPPP has released a preliminary report to help identify key issues for evaluation such as planning, resources and institutional capacity.

The WGEPPP report (Program Evaluation for SAIs - A Primer) helps identify key issues related to the evaluation process that are of interest to SAIs, such as planning, resources and organizational qualifications. SAI France chaired the Working Group for many years involving many achievements in evaluating policies and programs. On March 2022, the Working Group's chairmanship has been transferred to SAI Switzerland (SFAO) at the Conference on the Future of Europe held in Paris with the presence of H.E. Dr. Margit Kraker, President of the Austrian Court of Audit and INTOSAI Secretary General.

Currently, WGEPPP includes (26) member SAIs, only two of which are Arab SAIs; namely SAI Libya and SAI Morocco.

Following the discussion within the Working Group in charge of program evaluation (EWG), it was agreed to move from program evaluation to public policy evaluation, because public policy evaluation adopts broader concepts than those used in performance evaluation, as it includes non-programmed components, such as regulatory initiatives and non-binding legal regulations.

This Guideline aims to identify the distinctive characteristics of Public Policy Evaluation, as they include a description of how to deal with various parties that express an interest in improving a certain public policy, and also sets out a holistic approach that frames the work of SAIs tasked with evaluating public policies.

This Guideline ends by addressing aspects related to the dissemination of evaluation abstracts, the boundary between public policy evaluation and political intervention, which should not be ignored by any evaluator.

However, this Guideline does not aim to issue a new standard, as, except for common principles, there are different practices regarding evaluation, and it is not useful to draw a line between what could and could not be considered an evaluation. On the contrary, the Guideline should encourage the community of auditors and other units to enter the field of Public Policy Evaluation in order to help them carry out

the evaluation processes in an independent scientific manner to serve citizens and decision makers.

1/3- The relationship between the Working Group on Evaluation and the Performance Audit Committee

It has been decided to establish a link between the Working Group on Evaluation and the Performance Audit Committee, as it is sometimes difficult to distinguish between the two approaches adopted in both evaluation and performance audits, at the level of some SAIs in which evaluation is only one of the components of performance audit. In its item no. 9, ISSAI 300 states that "performance auditing is an independent, objective and reliable examination of whether government undertakings, systems, operations, programmes, activities or organisations are operating in accordance with the principles of economy, efficiency and effectiveness and whether there is room for improvement".

If monitoring the economy, efficiency and effectiveness are at the core concerns of performance audit, then when it comes to evaluating public policies, the most important goal remains to assess the overall effect of public policy on the short and long terms (which often necessitates evoking the effect of other policies in the relevant area) and assess the relevance of this policy. All these considerations were behind the development of this Guideline, as it has become apparent that the evaluation of public policies has become more important for public authorities and that we are in need of a unified Guideline to enhance the efforts made by SAIs in charge of evaluation. However, a preliminary evaluation could be useful to assess the relevance of the process and the conditions for its commencement before proceeding with the completion of the first associated expenses.

The researcher agrees on the great benefit of the Ex-ante evaluation of public policy, especially that public policy entails implementing many programs that exceed several years of implementation and require huge costs as well as economic, social and environmental impacts that might be irreversible. It might be useful to evaluate feasibility studies for public policy projects and programs that are being implemented, which is important to support the decision to adopt a public policy. This Ex-ante

evaluation could be considered a simulation of Public Policy before its implementation that explores the obstacles that might prevent its implementation, weaknesses, attention to factors not taken into consideration by the policy maker, or to ensure the continued validity of public policy according to the latest local and global variables and in light of best practices, which maximizes its economic, social and environmental impacts.

Examples of the necessity of Ex-ante evaluation of Public Policy:

▪ Assuming that the public policy aims to organize parking spots in front of government service complexes to facilitate the customers' dealing with those government agencies, and through a survey on the opinions of the public customers and workers in those complexes, they confirmed the importance of those spots to accomplish their daily transactions. Before launching this policy's implementation, government agencies at the headquarters of these complexes adopted digital transformation, through which transactions were transformed from paper transactions that require the presence of customers to completely electronic transactions that do not require physical presence, and therefore the need for parking spots has decreased, and the policy of providing parking spots in the digital government services complex has become worthless.

▪ Assuming that the educational policy that has been developed for years aims to graduate large numbers to meet the society's need of accountants and administrators, the emergence of new jobs required by the digital transformation and big data environment requires a review of this policy to link the outputs of education with the work fields. Failure to change or amend this policy would lead to several negative consequences, including:

  ➢ A waste of human and financial resources in the production of graduates who do not meet the need of the labor market.
  ➢ High unemployment rates among young people due to the lack of demand for their qualifications in the labor market.
  ➢ Increasing the burdens of living on the graduates' families due to the lack of job opportunities for their children.
  ➢ Youth's frustration and fear of the future.
  ➢ Increased crime rates and drug abuse.

> ➢ The society not leveraging from these graduates in advancing economic development.
> ➢ Increasing the financial burdens on the State by providing unemployment benefits and others.

There is no doubt that considering the above mentioned consequences during the development or amendment of the educational policy will provide the decision-maker or policy-maker with many dimensions of the lack of proportionality of educational policy with the need of the labor market, and that reducing the reason for amending educational policy to be only proportionate to the need of the labor market, weakens the importance of the need to amend educational policy, and the importance of developing indicators to measure its economic, social and environmental impacts.

▪ The establishment of a policy to reduce the poverty rate only, through in-kind or cash support programs for low-income people, limits the optimal use of that policy.
  If this policy is linked to the Sustainable Development Goals (SDGs) related to the issue of poverty, including:

1- No Poverty
2- Zero Hunger
3- Good Health and Well-Being
4- Quality Education
5- Gender Equality
6- Clean Water and Sanitation
7- Affordable and Clean Energy
8- Decent Work and Economic Growth
9- Responsible Consumption and Production

it would have been possible to maximize the effect of this policy, the provision of monetary or in-kind support contributes to the eradication of poverty and hunger, improves the health of the poor, enables them to enroll in education whose effect will be reflected in increasing awareness of gender equality in the right to education. It will provide the availability of water, sanitation and clean energy services, provide job opportunities that contribute to economic growth and ensure responsible consumption and production. Thus,

when setting a policy, consideration should be given to linking it with the SDGs related to the policy subject in order to maximize its economic, social and environmental impacts.

2- Definition, Objectives and Limitations of the Evaluation of Public Policies:

2/1- Definition

The evaluation of a public policy is the study carried out with the aim of assessing the value of this policy in terms of its objectives, methods of actual application, its findings, economic and social impacts as well as measuring the level of performance, all in order to assess the relevance (importance) of this policy.

However, it remains essential for the evaluator not to go so far as to direct policies in his description. To avoid this, the following should be done:

- Authorities in charge of evaluation should bear in mind the necessity to consider the principle of independence
- The recommendations resulting from the final report's conclusions should constitute guidance based on facts and observations while not implying a mandatory character for the executive and legislative authorities.

2/2- Goals

The public policies' evaluation is characterized by being of a broad scope where it aims to make a special contribution in one of the fields of the public policy in question. The most frequently tackled objectives in this context are the following:

- **Effective Planning:** ensuring that a public policy is justified and that resources are being employed effectively.
- **Accountability:** demonstrating the extent to which the public policy in question has been able to achieve its objectives, what is the quality level of using resources and what were the findings?
- **Implementation:** improving the policy performance and improve the effectiveness of its application and management.
- **Providing Information:** understanding what is going well, to whom, why and in what context?

▪ **Institutional Support:** improving and developing the competencies of public policies' actors at the level of their networks and institutions.

Figure (1) illustrates the basic elements of both Performance Audit and Public Policies' Evaluation, in order to facilitate the distinction between them:
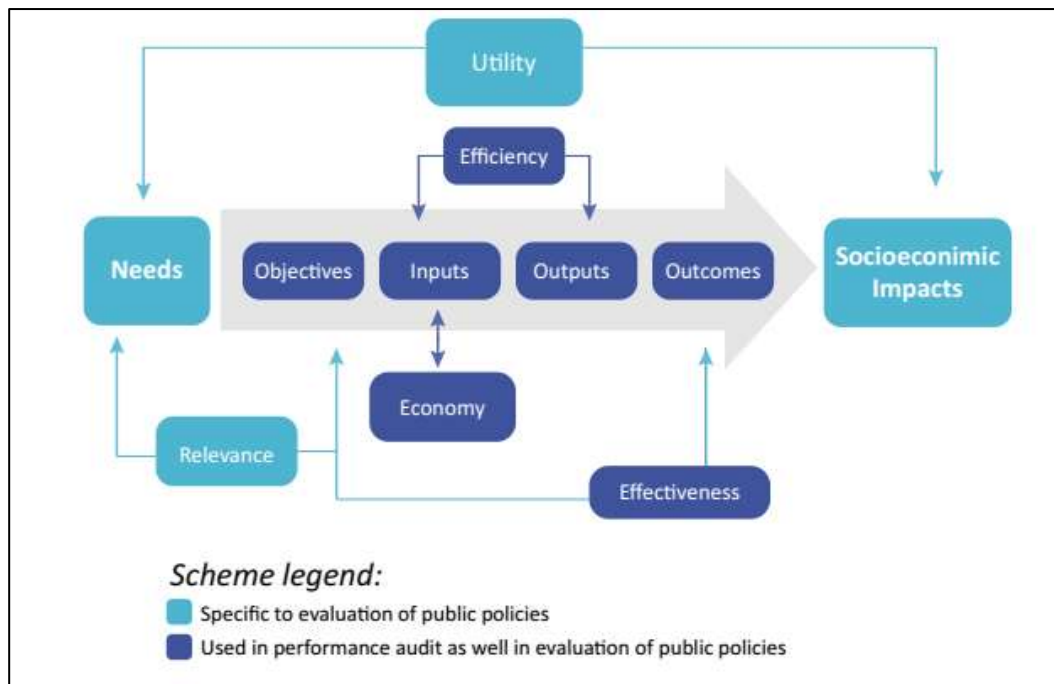
Figure (1): The Evaluation Process
Source: INTOSAI, GUID 9020,Evaluation of Public Policy, 2019

From the previous figure, it is clear that Performance Audit mainly considers economy, efficiency and effectiveness at the level of real-time results, while the Evaluation of Policies or Programs considers these results in more depth, either in terms of scope or time period, at the level of overall effect and at the economic and social levels.

In addition, the evaluation of public policies is particularly concerned with the importance (relevance) and feasibility of these policies:

▪ **The importance (relevance) of the policy**: aligning its objectives with the social, economic and environmental needs that were behind its adoption
▪ **Policy feasibility**: it is measured by direct and indirect impacts, including what was unexpected or unintended. It is also measured

by the degree of convergence between the effect of such a policy and the needs to which it seeks to respond.

In sum, it could be argued that the evaluation of public policies should not stop at predetermined goals, it allows to go so far as to criticizing the goals set by laws. However, the most important challenge remains to reach the assessment of the value of public policy and the effectiveness of its tools.

However, the public policies' evaluation approach and the performance audit approach remain complementary and constitute crucial components in the evaluation of each public policy. Measuring the impacts of a certain policy makes it possible to assess the efficiency and effectiveness of this policy. These elements are also essential components of Performance Audit. Performance Audit is used, among other elements (for example, taking into account other policies adopted in the same field or addressing the same issues, studying alternative policies, etc.) in assessing, but in depth, the feasibility of a public policy.

This latter approach is considered one of the characteristics of Public Policies' Evaluation, which means that Performance Audit could sometimes, at the end of the investigation, be interested in the feasibility of a public policy, but this is not one of its main goals as clarified by ISSAI 300.

2/3- Limits of Public Policy Evaluation

The units in charge of controlling do not interfere in the political debate on the occasion of issuing judgments on one of the public policies.

To date, in all countries where SAIs and other units have been able to carry out an independent evaluation, the issue of getting into the political controversy remained off the table. SAIs responsible for the evaluation of public policies carry out an independent evaluation of the objectives and the economic and social impacts of these policies. Thus, these SAIs and other control units allow every citizen to form his own opinion on public activities, and also help political decision-makers to follow-up, evaluate or abandon a public policy, based on specific and material evidence (not based only on impressions or opinion surveys). However, the contribution in the democratic debate remains neutral and based on facts, as it

provides a perception of public policies based on an objective analysis that ends with issuing recommendations.

3- Actors in the Field of Evaluation and Institutional Environment:

3/1- The Actors

SAIs are not the sole holder of the task of evaluating public policies, but there are other bodies that could also perform this role, such as:

- Independent university institutions, on their own initiative or at the request of political actors such as the Parliament.
- Private consulting offices, at the request of the makers of the public decision.
- Administrative institutions, such as control and inspection units, which could carry out the evaluation processes at the request of governmental authorities that they are affiliated to.
- The actors responsible for implementing the public policy in question, as they could entrust the policy's evaluation to one of the authorities.

In addition to that, the SAI should consider the conclusions reached by the previous evaluations of the policy under evaluation, called "Meta Evaluation", which could summarize the results of the evaluations carried out by other units whenever they are found to be up to a sufficient quality level, in addition, the SAI could communicate with the authorities that carried out those operations.

Nevertheless, the SAI remains the natural actor with distinction in the field of Public Policy Evaluation due to the guarantees of independence surrounding its work and its familiarity with the necessary knowledge related to the evaluation methodology, in addition to the experiences it accumulates throughout the evaluation tasks it carries out on public policies. Furthermore, the SAI posses information that enables it to better evaluate the policy in light of its familiarity with other public policies that might relate to or contradict it. Unlike administrative institutions and special authorities, SAIs do not need to prove the objectivity and independence of their work towards the government and towards any type of special interests.

3/2- Institutional Environment:

The Supreme Audit Institution could perform the evaluation of a public policy on its own initiative or at the request of public authorities, Parliament or the executive authority.

When the evaluation is at the request of a public authority, the SAI initiates a dialogue with the applying authority in order to determine the scope and problematic subject of the evaluation. However, for SAIs, although they generally take into account the opinion of interested parties when planning evaluations, they solely define the field and evaluation process, and they have the final say in evaluating policies and formulating findings. Hence, the SAI remains obliged to refuse to respond to the request from a public authority and not to launch any evaluation process when it senses that its independence is threatened.

On the other hand, in some countries, the public administration itself evaluates its policies and programs. Here, the SAI's role could be limited to studying the evaluation carried out by the relevant ministries or public institutions, in terms of its integration and the correctness of the approach adopted for it. This process could take the form of an examination to evaluate the findings obtained or a consulting assignment for the benefit of these ministries and public institutions.

4- Selecting the Topic and Building the Project in cooperation with Stakeholders:

4/1- Selecting the evaluation target

In order for the SAI to decide whether it is possible to evaluate a particular policy, it studies the feasibility of the evaluation process, with the aim of determining its implementation's framework and conditions depending on the following three criteria:

4/1/1-The importance of the policy to be evaluated

The importance of the public policy is determined by the following:

- The size of its budget, that is, the amounts of public funds allocated to it.
- The number or importance of the parties involved or the degree of complexity of the relations between these parties.

- The importance of the expected effect on the beneficiaries and on society.
- The complexity of public policy due to the multiplicity of parties involved and hence the difficulty of assessing its impacts.
- The symbolic importance of the public policy for the public opinion.

In addition, when selecting the subject of the evaluation, two types of public policies should be avoided:

The **first type** is to select a large-scale public policy (for example, environmental policy, operational policy or educational policy).

The Guideline attributed the failure to evaluate the large-scale public policy to the following considerations:

- The difficulty of the evaluation process, when the evaluation process must meet a certain quality requirement.
- The difficulty of assessing the entire sector's state.
- The difficulty of proving a causal relationship between this process and various recorded impacts.

Although the researcher agrees that it is difficult to evaluate large-scale public policies, he does not agree with avoiding their evaluation for several reasons, the most important of which are:

- **The large-scale public policy, such as an educational policy, might result in sub-policies or sub-programs, thus, the imbalance in the large-scaled policy will negatively affect the sub-policies or sub-programs emanating from it.**
- **The huge costs associated with a large-scale public policy, and therefore it should not be avoided, but rather to focus on it, prioritize it and give it special attention in the evaluation process.**
- **The large magnitude of the economic, social and environmental impacts of a large-scale public policy, which necessitates giving it priority in the evaluation process.**
- **The extended effect of a large-scale policy that might affect several generations.**
- **SAIs are distinguished by their knowledge capability, cumulative experience and the availability of full information**

on all large-scale public policies and their resulting sub-policies and sub-programs, which might not be available to other consultative bodies.

Therefore, the researcher believes in the importance of revising the Guideline in order to allow evaluating large-scale government policies and developing the necessary Guideline to do so.

As for the **second type** of policy evaluation that the Guideline recommends avoiding, it is to target a very specific public project or process (infrastructure, tax mechanism, etc.). It is better that the public policy to be evaluated is not too narrow for the following considerations:

- The traces could be so weak that it is difficult to adjust them statistically.
- The economic and social impacts of the public policy on society could be limited, and the SAI which performs only limited evaluation operations each year is obliged to rationalize the distribution of its teams.
- The goals and impacts of targeted public policies remain limited, and could be exaggerated if they are not considered within an expanded group. It would be better to utilize resources to compare the impacts of related requirements with their objectives as well as independent requirements with the same objective.
- Due to the lack of possibilities necessary for comparison, it is difficult to make meaningful measurements with cases in other countries.
- An examination of this type is closer to Performance Audit than to evaluation in the strict meaning of the word.

4/1/2- Possibility of measuring various "impacts" of Public Policy

The measurability of economic and social impacts remains an important factor in the evaluation of the public policy. Considering the feasibility of a public policy requires measuring its direct impacts in relation to other aspects such as costs and the regulation of this policy.

The impacts could be assessed quantitatively or qualitatively (this means that their value could be checked on the basis of data validity). In addition, measurement is often a technically complex process that

requires more effort. To this end several measurements could be taken into consideration:

4/1/2/1- Distinction between "findings" and "impacts"

➢ Direct, immediate or short-term "impacts" that concern direct beneficiaries are considered "findings".

➢ Delayed "impacts " or those that occur on the medium or long terms and that are felt by people other than direct beneficiaries are considered "economic and social impacts". The distinction between economic and social findings and impacts is essential. The measurement of medium or long-term impacts characterizes the evaluation of public policy and significantly exceeds the measurement performed in connection with Performance Audit.

4/1/2/2- It could be necessary to distinguish between intended effects and unintended ones

➢ Impacts related to public policy objectives are intended effects. The evaluation is first based on measuring the intended effects and assumes that the objectives associated with these effects have been identified and are analyzable.

➢ Other effects that were unintended by the ruled goals are "unintended effects " which might be "positive" or "negative" (sometimes called "adverse effects "). In order for the evaluation process to be comprehensive and not limited to the specific objectives of the public policy, all unintended effects of this policy should be taken into consideration.

The evaluation should be carried out by "public policy modeling" , that is, the completion of an accurate map of the chain of causal relationships in terms of objectives, resources, activities, products, findings and effects (intended and unintended).

Table no.(1) suggests a systematic approach to all the effects that are subject to evaluation. It will be difficult to sufficiently fill out this table, but this should be one of the ambitions of public policy evaluation.

	Short Term Effect ("outcome")		Long Term Effect ("impact")	
	Perceived	Objective	Perceived	Objective
Intended effect				
Unintended effect				

Table no.(1)

4/1/3- Duration of the public policy launch

In theory, launching the process of evaluating a public policy could be conducted during three different times:

Ex-ante Evaluation, that is carried out before the launch of the public policy which is something very rare for SAIs.

Simultaneous Evaluation, that is carried out during the implementation of the policy subject of the evaluation. The decision to carry out this type of evaluation could be made at the launch of the legislation formalizing the public policy.

Ex- post Evaluation, that is based on retrospective analysis. This type of evaluation is sometimes stipulated at the launch of the policy.

Despite the fact that there are three types of evaluations, SAIs and other bodies are most often entrusted with Post or Simultaneous Evaluations, that is, a few years after the launch of the public policy. It would be better to wait two or three years from the launch of the public policy in order to obtain sufficient data and avoid the risk of relying on interim findings. In addition, this period remains necessary in order to assess the indirect and long-term impacts, which are an important part of the evaluation process.

The researcher believes that it is important for SAIs to practice the three types of evaluations, because each of them has different objectives, the Ex-ante evaluation is a feasibility study to evaluate the public policy before its implementation to avoid incurring high costs without ensuring to reach the targeted findings and impacts. The researcher suggests that SAIs, in cooperation with the different

International Organizations of Supreme Audit Institutions, should work on developing simulation models as an interface for simulating Arab trade policies.

The Arab Economy-Wide Trade Simulator Interface (ATSI)[3], developed by ESCWA, allows users who are not experts in modeling to simulate the impact of trade policies on national economies.

The Simultaneous Evaluation ensures the policy implementation within its targeted track, to identify any obstacles to overcome them and any necessary adjustments to correct the policy.

The Ex- post Evaluation ensures the achievement of the policy findings and the appearance of its impacts on target groups, the continuity of its impacts, dealing with the negative impacts not targeted by the policy and deriving the lessons learned to improve the future policy-making process.

4/2-Accompanying the related parties in the project establishment

The evaluation of public policies is a special process because it is based on the close relationship and the joint establishment of the systematic approach with the relevant actors (administrative authorities - legislator - the locally elected officials - professional organizations - trade union organizations) or the direct or indirect beneficiaries of the evaluated actions or policies that have reached their effect. These parties should understand that it is in their interest to engage constructively in the evaluation process and to create a climate of trust in their dealings with the evaluation body.

5- Evaluation Planning:

When the evaluation subject is determined, the planning process could be initiated, which is divided into several stages:

- Feasibility study evaluation.
- Organizing the evaluation process, the required human resources and the schedule.
- The means and methods to be used and the use of experts.

---

[3] https://tinyurl.com/42zmp93f

6- Finalization of the Results:

6/1 Checking the results

Preliminary reports could be completed prior to the development of the final report of the public policy evaluation, allowing an exchange of views with related parties within the framework of the evaluation support group. The evaluation team should develop the draft Final Report which includes all the elements included in the feasibility study, as well as the conclusions of the public policy evaluation, as follows:

- Summary of study objectives.
- Preliminary questions of the evaluation.
- Identification of related parties.
- Scientific methods and tools.
- Sources of information obtained.
- The general context in which the evaluated policy was carried out and its historical development, making relevant comparisons with foreign experiences whenever possible.
- Submission of data received from other SAI's reports in the subject area of evaluation (especially when carrying out Performance Audit), especially with regard to the organization adopted for the application of public policy and its real cost.
- Submission of data derived from the answers to the questions of evaluation's findings, measurement of economic and social impacts/effects).
- Analyzing and interpreting these data separately from the above-mentioned data to avoid mixing facts with interpretations. This part includes an evaluation of these findings and their measured impacts. It also addresses the causal relationships between achievements and recorded impacts.
- Stakeholders' opinions obtained during the works.
- Lessons and conclusions learned from the evaluation as well as recommendations for taking corrective actions. This part includes an evaluation of the policy's comprehensive importance (relevance).

After that, the final report is sent to the supervising SAI for consultation and, if necessary, taking its opinion in order to amend the draft Evaluation Report. During this stage, the focus is on the report's content

related to the evaluation of public policies, and not on the form or wording.

6/2- Right of reply phase

After the findings and analyses have been provisionally examined, it is necessary to ensure to the related parties the right to reply to the contents contained in the evaluation report endorsed by the decision-making authority on the evaluated policy.

6/3- Finalization of the report

As soon as the parties concerned have expressed their views in writing or orally, the SAI assigned to evaluate the public policy evaluation will amend and, if necessary, endorses the final Evaluation Report.

During the endorsement phase of the Final Report, it is advisable to pay special attention to the recommendations formulated with regard to the necessary measures to be taken in the field of public policy that has been evaluated.

Such recommendations might include the following:

- Acknowledgement of the feasibility of the public policy or the work performed.
- Acknowledgement of the public policy's feasibility, but the inadequacy or ineffectiveness of the work performed due to the direct or indirect impacts identified.
- Questioning the public policy's feasibility and the compatibility of its objectives and formulating alternative recommendations to correct or even abandon it.

7- Dissemination and Use of the Evaluation Results:

7/1- Dissemination of the Evaluation Report

Disseminating the results is one of the key elements of Public Policy Evaluation. In this regard, SAIs should disseminate their Evaluation Reports and forward the Final Report to the public policy's related parties who have been evaluated, to those who were behind the evaluation request (in the case of carrying out the evaluation in response to an external request) and to the public opinion in general.

7/2- Utilizing the evaluation's results and recommendations

The evaluation of public policies is invested in the public decision-making process and becomes the subject of tracking more broadly than for other activities such as Performance and Financial Audits.

Third: Best Experiences and Practices of Evaluating Programs and Policies

1- SAI Japan's Experience [4]:

Evaluating programs and policies requires answering the following questions:

1- What is the subject of the program or policy?
2- Who are the targets of the program or policy?
3- What are the objectives of the program or policy?
4- Why do we need this program or policy?
5- Where and when will the program or policy achieve its goals?
6- How will the objectives of the program or policy be achieved?
7- What is the value of the financing invested to implement the program or policy?
8- How is the evaluation done?

The evaluation process consists of several types:

1- **Assessment Process:** it is one of the evaluation functions that explains the importance and reasons for presenting the program or policy, and it contributes to the decision making of investing financial resources.
2- **Operations' Evaluation Process:** it assesses : The level of achieving the program or policy's goals? To what extent did the program or policy succeed in achieving the planned goals? Whether the planned impacts have been achieved? The availability of their realization conditions?
3- **Post-Evaluation Process:** it is an assessment of the extent to which the goals and objectives of the program or policy have been achieved.

---

[4] Yasuyoshi SEKITA, Yumi KATO, Design of Evaluation System and Evaluation Method on Policy・ Program, Government Auditing Review VOLUME9 (MARCH 2002).

Program or Policy Evaluation Criteria:

The criteria for evaluating the program and policy include:

1- **Constancy (stability):** Constancy shows how different the evaluation findings are from one evaluator to another, or from time and place to another. Bias in the selection of evaluators or of a special time for evaluation loses the evaluation process stability.

2- **Reliability:** Reliability shows how reliable the assessment's findings could be. Reliability might be lost if the data used in the evaluation are inappropriate or if the measurement method is inappropriate.

3- **Importance:** The importance of evaluation criterion shows the degree of importance of policies and programs and it is used in order to select or compare policies and programs.

4- **Efficiency:** It refers to how efficiently the resources allocated to the policy or program are used.

5- **Effectiveness:** It is a criterion for measuring the impacts of policies and programs. This criterion is used to target planned policies and programs to achieve specific impacts, because policies/ programs are planned with the expectation of producing good impacts.

6- **Values (ethics):** It is a criterion that ensures that the implementation of policies and programs are not in conflict with the society's moral values, such as interfering with privacy, violating laws or negatively affecting the environment.

Evaluation Tools:

- Cost benefit analysis
- Cost effectiveness analysis
- Utility analysis
- Operations research
- Surveys

2- SAI Canada's Experience [5]:

SAI Canada uses the Findings and Forecast Scheme in the program evaluation process:

To evaluate the program's performance, a logical model or a findings' series is often developed. This usually occurs in the form of a diagram {Figure (2)} on how the program works. It describes how the activities carried out lead to a variety of outputs, which in turn leads to a sequence of subsequent findings that are expected to occur.

SAI Canada explained that managing and reporting of findings, rather than outputs, require new approaches to setting findings' expectations and telling performance stories. SAI Canada proposed a number of ways to deal with this problem, including:

- Setting expectations in the context of the Findings and Forecast Scheme and not in terms of individual metrics.
- Realizing that the Findings and Forecast Scheme will evolve and should become more powerful over time.
- Identifying a number of methods, other than using individual numbers to set concrete forecasts.
- Distinguishing between challenges and forecasts, focusing on difficulties or extended-effects' findings.
- Reporting performance as a structured story in the context of a Findings and Forecast Scheme, either as a narrative or in the form of a performance story scheme.

---

[5] Office of the Auditor General of Canada, reporting on Outcomes: Setting Performance Expectations and Telling Performance Stories,

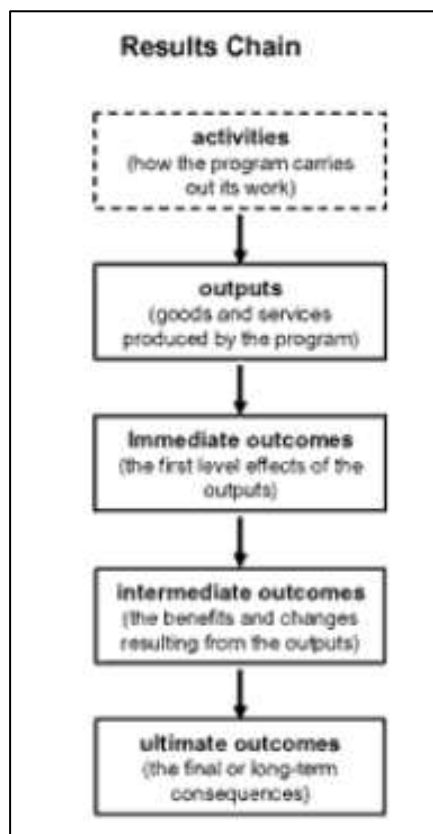https://www.oag-bvg.gc.ca/internet/English/meth_gde_e_10189.html

Figure (2)

3- SAI Netherlands' Experience [6]:

In its evaluation of the energy policy in the Netherlands, SAI Netherlands found that there is a need for more consistency in decision-making on the energy policy, as the SAI realized that the policy's three objectives: Sustainability, Reliability and Acceptable Cost are not always integrated , but sometimes even contradict each other as evidenced in Figure (3). For example, investments in improving sustainability in energy supplies have an effect in reducing affordability and reliability, because investing in sustainability costs money, and the higher peaks and deeper troughs associated with wind and solar energy detract from reliability in the electricity grid.

---

[6] The Netherlands Court of Audit, Energy Policy: Towards greater coherence, A review of 10 years of energy audits (2006-2015).
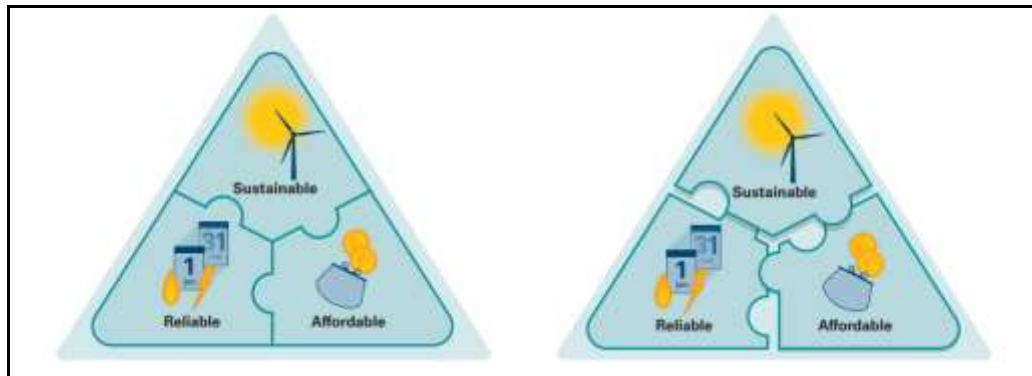
Figure (3)

4- SAI Brazil's Experience [7]:

SAI Brazil has audited the campaign to improve the health of visually impaired first-grade primary school children within the framework of the national school children's health program aimed to reduce failure rates and dropout rates in schools.

SAI Brazil has found that the campaign is conducted according to the following steps:

1. Teachers examine children to identify the visually impaired.
2. An appointment with an ophthalmologist is booked.
3. Finally, children are sent to an optical shop to have their glasses prepared.

SAI Brazil has discovered that the campaign starts 180 days after the school year's start, that the examination process takes about 45 days, that making an appointment with an ophthalmologist takes 45 days and the delivery of glasses takes about 105 days, so the average period from the school year start to the distribution of glasses is 375 days, which is more than the total duration of the school year.

SAI Brazil has recommended the following:

- Implementing measures that would decrease the period of each phase of the campaign in order to allow that the beneficiary school children would obtain their eyeglasses during the first academic semester. **The researcher believes that it is possible to maximize leveraging the campaign by starting to examine children's**

[7] Brazilian Court of Audit, Government Programs Control and Evaluation Secretariat, TCU Evaluation of the Actions for Detection and Corrections of Visual Impairment, 2003.

eyesight as soon as they are admitted to school and before the school year's start, as well as taking all necessary measures to ensure the delivery of eyeglasses to the children in need before the school year's start, hence ensuring the readiness of children before the school year's start.

- Publishing information about the campaign in the press to enable community control over the campaign.
- Examining the eyeglasses by a specialist doctor to ensure that they match the children's visual condition.

SAI Brazil assured that it would follow-up these recommendations' implementation to ensure resolving the problems that prevent achieving the campaign's goals.

Through Decree no. 230/2014, the Federal Court of Accounts of Brazil approved the Guideline for the Evaluation of Public Policies, which the Court should take into account in its supervisory activities[8].

According to the concepts presented by the Guideline, public policies "are a set of systems, detailed activities and incentives that seek to change reality in response to the demands and interests of stakeholders". The Guideline for evaluating governance in public policies consists of eight components which are:

1. Institutionalization.
2. Plans and goals.
3. Participation.
4. Organizational capacity and resources.
5. Coordination and consistency.
6. Monitoring and evaluation.
7. Risk management and internal control.
8. Accountability.

---

[8] The Federal Court of Accounts - Brazil (TCU), REFLECTIONS ON GOVERNANCE IN PUBLIC POLICY FOR PROMOTING THE RIGHTS OF THE PERSON WITH DISABILITY,

5- SAI Saudi Arabia's Experience [9]:

SAI Saudi Arabia evaluated the privatization impacts of Saudi Arabia's Telecommunications Sector and it divided the evaluation process into three stages as follows:

1- **Pre-Privatization:**
   The SAI explained that the Telecommunications Sector was facing great challenges with the huge developments in this sector at the international level, including:
- The weak level of the sector's development and its incompatibility with strategic plans, which showed a clear decline in the Sector and negatively affected the economic sectors and the quality of services provided to citizens.
- The poor financial performance of the Sector over 20 years (1975-1995), as the cumulative expenses exceeded the cumulative revenues.

Therefore, the main objective of the privatization program of the Telecommunications Sector was to meet the economic and social needs of Saudi Arabia to enhance this Sector's contribution to accelerate the wheel of comprehensive development, provide investment opportunities, create job opportunities and leverage modern technologies.

The Kingdom's Supreme Economic Council, which is responsible for privatization programs, has set some Guidelines as follows:

- Drawing up a plan for the privatization project.
- Conducting Gap Analysis to identify the obstacles to privatization and the need for restructuring and setting clear timelines.
- Enlisting the support of consultants and experienced experts in strategic areas in the plan development.

The Privatization Process:

The transfer and restructuring program was carried out with the establishment of STC and the transfer of fixed and mobile telephone facilities to it.

---

[9] Kingdom of Saudi Arabia General Auditing Bureau, Practical Case for The role of Saudi Arabian General Auditing Bureau (GAB) In the assessment of Telecommunications Sector privatization impacts,2006.

From the beginning of the Privatization Program, the company sets the necessary privatization strategies as follows:

- Customers (improvement and development of customer service).
- Financial aspect (increased revenue and profitability).
- Internal procedures (facilitating and simplifying work procedures within the company).
- Education and growth (development and training of human resources as well as raising the efficiency of the company's infrastructure).

2- The Stage of Assessing the Impacts of Privatization:

By evaluating the company's success in achieving its goals in improving the service provided to citizens and the business sector at an affordable cost, as well as measuring other impacts of privatization, such as the impacts on the status of employees transferred from the Ministry to the company.

3- The Stage of Asset Protection After Privatization:

By evaluating the impacts of the privatization program on the efficiency of the use and audit of assets as a result of the company's highly flexible trading system.

Thus, SAI Saudi Arabia participated in the privatization program from its inception until the measurement of its impacts after implementation.

6- SAI Finland's Experience [10]:

SAI Finland evaluates fiscal policy by supervising compliance with the fiscal policy act, as part of the audit of the central government's finances. It also evaluates the draft and the basis for the budget preparation.

The evaluation is based on independent economic forecasts prepared by the Ministry of Finance. SAI Finland submits to Parliament a more comprehensive report to assess fiscal policy.

As part of the fiscal policy evaluation task, SAI Finland evaluates setting and monitoring national rules and objectives that guide fiscal policy,

---

[10] NATIONAL AUDIT OFFICE OF FINLAND, Fiscal policy evaluation assessment on the management of general government finances,2017.

compliance to the central government in terms of spending limits and the stability and Growth Pact, and the overall direction of the general government finances from those rules' perspective. According to the law on fiscal policy, the SAI is responsible for monitoring compliance with the mechanism of correcting fiscal policy. The task of evaluating fiscal policy also covers the evaluation of the realism of macroeconomic forecasts that affect fiscal policy decisions, as well as the subsequent evaluation of the reliability of macroeconomic and financial forecasts.

7- SAI Algeria's Experience [11]:

The ARABOSAI's Governing Board (GB), during its 62nd Meeting held in Doha on 24 and 25 Dhu al-Qadah 1442 corresponding to 5 and 6 July 2021, approved Resolution no. 314/2021 (62) including the report of the ARABOSAI's Professional and Audit Standards Committee at its 17th Meeting held remotely. During the Meeting, the GB welcomed the proposal of the Algerian Court of Accounts to take over the task of developing a Guideline for evaluating public policies, and through the same resolution it approved the concept note for this project.

This Guideline has been developed by a group of experts in the field of Public Policy Evaluation at the Algerian Court of Accounts and has been reviewed by the ARABOSAI's Professional and Audit Standards committee.

The development of this Guideline comes within the framework of the ARABOSAI's commitment towards Arab SAIs to develop and enhance their scientific and professional knowledge and best practices in the field of Public Policy Evaluation.

This Guideline has been developed under the guidance of the relevant INTOSAI standards, in particular GUID 9020 : Evaluation of Public Policy, that would provide SAIs' auditors with the basic concepts, methods and mechanisms for evaluating public policies and programs, accompanied by public tools and documents.

---

[11] A Guideline on the Evaluation of Public Policies, op.cit.

This Guideline includes two parts as follows:

The **first part** is concerned with the general and special concepts and principles governing evaluation and the aspects of similarities and differences between it and other types of control.

The **second part** includes the main steps for planning and implementing the evaluation process, as well as developing the report and its accompanying procedures (face-to-face, publishing the report and using the evaluation findings).

8- SAI United Kingdom's Experience [12] :

SAI UK defines post-evaluation as the activity of studying the implementation and impacts of a policy to assess its intended and unintended impacts and costs. The evaluation should be a key source of information on cost-effectiveness for accountability purposes and as a means of improving existing government activities and better designing future policies. The post-evaluation differs from the previous one, which should be carried out before the policy is implemented.

The government's evaluation of its activities has often been criticized by SAI United Kingdom, the Public Accounts Committee and even the government itself. These criticisms relate to:

- Gaps in the coverage of evaluation Guideline;
- Poor-quality evaluation;
- Insufficient use of evaluation Guideline.
- Difficulties faced by independent researchers in accessing government data to make their own evaluations of government initiatives.

The UK government's guidance on evaluation distinguishes between process evaluation (how the policy is implemented); effect evaluation (what difference has the policy made?); and cost-effectiveness or economic evaluation (which measures and determines a policy's impacts, relative to its costs).

---

[12] The National Audit Office- UK, NAO Report on Evaluation in Government,2013.

9- SAI Egypt's Experience [13]:

The Accountability State Authority of Egypt (ASA) carries out the evaluation of policies in accordance with the ASA's Law no. 144 of 1988 amended by Law no. 157 of 1998. The ASA's Law stipulates in Article V, second paragraph (g), to track the findings resulting from the implementation of the plan projects and evaluate these findings, comparing them with investments, their cost and the materials employed in them.

Item (6) stipulates tracking the change in national consumption, national savings and national income, and that the change is made in accordance with the plan.

It is also stipulated in Item (7) to track the plan's success in establishing an economic balance between different sectors and discovering bottlenecks that prevent the plan implementation and achieving the set goals.

The ASA's Law also stipulated in Item (9) to audit the records kept of the State's general plan for economic and social development as well as the records of following-up their implementation.

All these tasks are an evaluation of the public policies adopted by the government. For example, SAI Egypt issues several reports to assess policies, including:

- A report on following-up and evaluating the State's fiscal policy, where the authority analyzes both public expenditures and public revenues of the state, the budget deficit, its causes and sources of financing, and the impacts of fiscal policy on economic, social and environmental development, and provides its recommendations to improve various aspects of fiscal policy to ensure the achievement of the goals of the Economic Development Plan, Egypt's Vision 2030 and the United Nations SDGs.
- A report on following-up and evaluating the economic and social development plan, where SAI Egypt tracks the plan's success in establishing an economic balance between different sectors and
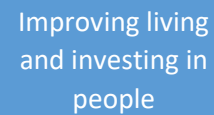
---

[13]The ASA Law no. 144 of 1988 amended by Law no. 157 of 1998.

discovering bottlenecks that prevent the plan implementation and achieving the set goals.

- A report on following-up and evaluating the policy of subsidizing goods and services through the ASA's carrying out a detailed study of the subsidy policy, providing its recommendations which aim to reach the low-income support beneficiaries through the transition to cash support, facilitating the factors of its success; the most important of which is the precise definition of what is meant by low-income beneficiaries, providing a continuously updated database of low-income beneficiaries as well as determining the per capita support and annually adjusting the value of support in light of inflation rate to ensure that the support beneficiaries continue to receive the same quantities of goods and services.

- At the international level, SAI Egypt participated in the national audit of the document "Arab Vision 2045: Towards achieving hope through thought, will and action", which was developed by the Technical Secretariat of the United Nations Economic and Social Commission for Western Asia (ESCWA) in partnership with the League of Arab States, to achieve long-term sustainable development in the region, and seek to lay the foundations towards more concrete contributions to governance and economic strategies, where the goals of the future Arab vision 2045 are based on achieving Security, Justice, Innovation, Prosperity, Diversity and Cultural Renewal.

- Within the framework of the ASA's following-up on national projects, it is possible to refer to one of the distinguished practices launched by the government to follow up on one of the governmental projects, namely the integrated electronic system that monitors the National Project for the Development of Egyptian Rural Villages, a Decent Life[14].

---

[14] The official website of the Ministry of Planning, Economic development and International Cooperation: https://mped.gov.eg/

Integrated Electronic System

to monitor

The National Project for the Rural Development,

"Decent Life Initiative" (DLI)

| Economic development and employment | Improving the quality of Human Development Services | Improving the level of infrastructure services | Improving living and investing in people |

The project aims to provide a decent life for the neediest community groups, through the following:

- Improving the living conditions and investing in people.
- Improving the level of infrastructure services.
- Improving the quality of human development services.
- Economic development and employment.

The Ministry of Planning, Economic Development and International Cooperation launched the electronic system in January 2021 to follow up the project by identifying the development needs of the target villages, developing a plan for various interventions, following up and evaluating the effect of all efforts on the development situation as well as life quality in order to reach sustainable rural communities.

The system relies on the methodology of programs and performance, as it links the targeted allocations for development interventions and the targeted return from them, through the instant update of the Quality of Life Index (the rate of availability of basic services). The system is also based on evidence-based planning and leveraging databases available in the country in addition to their integration with the system of spatial changes.

The electronic system is characterized by the following:

- Including all stages of the plan development as well as following-up and evaluating the developmental impact.
- Integrating multiple databases and leveraging them in making planning decisions.
- Integrating with the system of spatial variables[15] .
- Relying on the methodology of program plans and performance that links the targeted allocations for interventions and the targeted development return.
- Automatic and instantaneous calculation of the Quality of Life Index[16].

---

[15] The spatial variables system is a system to address random building violations and encroachments on the territory and beaches of the state. http://www.msd.com.eg/VariablesCenter.aspx.

[16] The quality of Life Index is a composite index aimed at finding a quantitative tool to help measure the effect of the state's efforts in the field of development and development of rural communities within the framework of the "Decent Life" initiative, and their implications on the state of sustainable development by comparing performance indicators before and after these efforts, the index includes a set of sub-indicators: 1-the coverage rate of health units. 2-the rate of coverage of sanitation

- Including advanced analytical capabilities to enable it to prepare performance follow-up reports to present the development situation in all the Initiative's villages, as well as at the level of centers and governorates.
- Consolidating the directions of evidence-based planning.
- Linking all interventions to the 17 Sustainable Development Goals.

Stages of the System's Work:

The First Stage:

It includes a description of the development situation before the developmental interventions, including detailed data on the village (population, poverty rate, percentage of children, youth and elderly, percentage of female-headed households, basic crops, basic crafts). The first stage involves identifying the developmental gaps of four main axes which are:

1- Improving the level of infrastructure and urban services.
2- Improving the living conditions and investing in people.
3- Improving the quality of human development services.
4- Economic development and employment.

The performance gap is monitored at the level of each sector before interventions.

The Second Stage: Planning

It includes all the details of the projects directed to the village and their importance, performance indicators at the output level (number of classrooms, roads' lengths, etc.), each project's standard cost and the average per capita of the directed credits. It also includes data on the number of employees in general, as well as the number of workers from each village's residents and the data of the consulting office and contractor.

The Third Stage: Following-up and Evaluation

It includes the implemented credits for all projects, their average per capita share, a description of the quality of projects and implemented

---

services. 3-the coverage rate of educational services. 4-the coverage rate of natural gas network services. 5-the coverage rate of sports services. 6-the coverage rate of fiber-optic networks.

works, an indicator of the development's status after the implementation of interventions and any obstacles to implementation, for conducting urgent interventions.

The Fourth Stage: The Implementation's Subsequent Follow-Up:

To ensure that it enters the service and that citizens start leveraging it directly.

System's Outputs:

1- Report on the Development Status

It includes all the interventions implemented in the village, the average in-kind achievement of all interventions and the improvement in the quality of Life Index.

2- Report on the Standard Cost

It includes the estimated cost of all projects, depending on the actual cost of the project and the unit of measurement. This project has received praise from the United Nations Resident Coordinator in Egypt that this project is one of the largest developmental projects in the world.

'Haya Karima' is the biggest project of its kind around the world: UN Resident Coordinator in Egypt[17].

The electronic system was also included to follow-up the project through the platform of the 2030 Agenda Partnership Accelerator, an initiative of the United Nations Department of Economic and Social Affairs (UN DESA).

10- Following-up the Laws of Some Arab Supreme Audit Institutions on the Evaluation of Public Policies:

By following-up SAIs' laws and experiences, it is noted that there are disparities with regard to the evaluation of public policies, as shown below:

---

[17]https://www.egypttoday.com/Article/16/108708/%E2%80%98Haya-Karima%E2%80%99-is-the-biggest-project-of-its-kind-around

10/1- Performance Evaluation and Policy Evaluation:

The laws of some SAIs included the evaluation of policies and programs within Performance Audit, such as SAI Egypt and SAI Qatar. Other laws listed the tasks of evaluating financial and macroeconomic plans and policies individually, such as SAI Tunisia and SAI Iraq .

10/2- Ex-ante, Simultaneous and Ex-post Audits :

The laws of some SAIs included Ex-ante and Ex-post Audits such as SAI Kuwait, SAI Lebanon and SAI Libya, while some laws included Ex-post Audits such as SAI Egypt. Some laws included Simultaneous and Ex-post Audits such as SAI Palestine, while some laws included Ex-ante, Simultaneous and Ex-post Audits such as SAI Qatar.

Fourth- Findings and Recommendations:

1. Findings:

1/1- The evaluation of public programs and policies is one of the most important types of evaluation due to the magnitude of its impact on societies in addition to the huge costs required to implement those programs and public policies.

1/2- Identifying the best experiences and practices enriches the evaluation of programs and public policies.

1/3- The limited participation of ARABOSAI member SAIs in the INTOSAI Working Group on Evaluation of Public Policies and Programs (only two SAIs).

1/4- The evaluation of policies requires auditors with a high degree of experience and scientific qualifications.

2. Recommendations:

2/1- The importance of evaluating public policies in all stages; the Ex-ante, Simultaneous and Ex-post.

2/2- The need to increase the participation of ARABOSAI member SAIs in the INTOSAI Working Group on Evaluation of Public Policies and Programs.

2/3- The importance of providing specialized training programs on the evaluation of policies and programs.

2/4- The necessity of leveraging digital transformation and big data in policy evaluation, as it provides huge amounts of information in addition to facilitating the statistical analyses needed for policy evaluation processes.

References are placed in the order of their appearance in the research:

-The Arab Organization of Supreme Audit Institutions (ARABOSAI), A Guideline on the Evaluation of Public Policies, Issue no. (1), February 2022.

-INTOSAI, GUID 9020 Evaluation of Public Policies, 2019.

-The Arab Economy-Wide Trade Simulator Interface (ATSI), https://tinyurl.com/42zmp93f

-Yasuyoshi SEKITA, Yumi KATO, Design of Evaluation System and Evaluation Method on Policy, Program, Government Auditing Review VOLUME 9 (MARCH 2002).

-Office of the Auditor General of Canada, reporting on Outcomes: Setting Performance Expectations and Telling Performance Stories, https://www.oag-bvg.gc.ca/internet/English/meth_gde_e_10189.html

-The Netherlands Court of Audit, Energy Policy: Towards greater coherence, A review of 10 years of energy audits (2006-2015).

-Brazilian Court of Audit, Government Programs Control and Evaluation Secretariat, TCU Evaluation of the Actions for Detection and Corrections of Visual Impairment, 2003.

-The Federal Court of Accounts - Brazil (TCU), REFLECTIONS ON GOVERNANCE IN PUBLIC POLICY FOR PROMOTING THE RIGHTS OF THE PERSON WITH DISABILITY.

-Kingdom of Saudi Arabia General Auditing Bureau, Practical Case for The Role of Saudi Arabian General Auditing Bureau (GAB) in the Evaluation of Telecommunications Sector Privatization Impacts, 2006.

-NATIONAL AUDIT OFFICE OF FINLAND, Fiscal policy evaluation assessment on the management of general government finances, 2017.

-The National Audit Office, UK, Report on Evaluation in Government, 2013.

- The Accountability State Authority's Law no. 144 of 1988 as amended by Law no. 157 of 1988.

-The official website of the Egyptian Ministry of Planning, Economic Development and International Cooperation: https://mped.gov.eg/

-http://www.msd.com.eg/VariablesCenter.aspx

-https://www.egypttoday.com/Article/16/108708/%E2%80%98Haya-Karima%E2%80%99-is-the-biggest-project-of-its-kind-around

- The Accountability State Authority's Law no. 144 of 1988 as amended by Law no. 157 of 1988.

-Law no. (11) of 2016 on the State Audit Bureau, Qatar.

-Basic Law no. (41) of 2019 dated April 30, 2019 concerning the Court of Accounts, Tunisia.

-The Federal Board of Supreme Audit's Law no. (31) for the year 2011, the Iraqi Gazette, Issue no.(4217) on 14/11/2021, p.: 14.

- Law no. 30 of 1964 on establishing the State Audit Bureau, Kuwait.

-Legislative Decree no. 9 dated: 23/12/1954, Lebanon.

-Law no. 13 of 2019 on the reorganization of the Audit Bureau, Libya.

-Resolution by Law no. 18 of 2017 on amending the law of the State Audit and Administrative Control Bureau no. 15 of 2004, Palestine.