



IDI EVALUATION POLICY AND GUIDANCE

27 NOVEMBER 2019

Effective, Accountable and Inclusive Supreme Audit Institutions

CONTENTS

1.	Context and Relevance for IDI	2
2.	Definitions	2
3.	Objective of the IDI Evaluation Policy and Guidance	3
4.	Purpose of Evaluations in IDI	4
5.	Applicability of the Evaluation Policy and Guidance	4
6.	Evaluation Principles	5
	Independence	5
	Impartiality	7
	Evaluability	7
	Quality and Credibility	7
	Research Ethics	9
	Transparency and Participation	9
	Evaluation programming	9
7.	Evaluation Standards	11
	Quality Management	11
	Planning an Evaluation	11
	Inception Phase	12
	Data Collection and Analysis	12
	Finalisation and Reporting	12
	Publication and Dissemination	13
	Management Response to Evaluations	13
8.	Roles and Responsibilities for Evaluations	14
	Annex 1. DAC Evaluation Criteria	16
	Annex 2. Examples of Types of Evaluations in the SAI Context	18

Evaluation Policy and Guidance Version Control

Version Number	Purpose	Date	Approved By	Date Protocol Effective From
0.1	For Board Approval	27 October 2019	IDI Director General	
1.0	Approved by IDI Board	27 November 2019	IDI Board	27 November 2019

Approved and published versions are numbered 1.0, 2.0 etc.

Internal draft versions are numbered 0,1, 1.1, 1.2 etc.

1. CONTEXT AND RELEVANCE FOR IDI

IDI's core principles are that IDI should be effective, accountable and inclusive. Amongst others, this includes the following traits:

- Strives for professional excellence
- Contributes to and facilitates SAI performance
- Innovates and adapts to the changing SAI environment
- Holds itself to account by measuring and reporting on performance
- Has open and transparent processes
- Promotes and supports gender equality and diversity in all forms

To live these principles, it is important that IDI seeks to continually improve the support it provides to SAIs and others, and holds itself accountable, to stakeholders, for the results it delivers. It further follows that IDI should be transparent with stakeholders about how it will ensure continual improvement and accountability. This is set out in this IDI Evaluation Policy and Guidance (EPG).

The EPG reaffirms IDI's commitment to ensuring sustainability, impact, learning and innovation. It is built on IDI's desire to learn more systematically, and more rigorously understand and document the contribution IDI makes to sustainably enhancing SAI performance and capacity, thereby positively impacting the lives of citizens. Doing this depends on IDI using evaluation results to strengthen its efforts to support SAIs in developing countries and influencing other stakeholders to do the same.

With the implementation of this policy, IDI reaffirms its commitment to use evaluation findings, conclusions and lessons learnt to continually improve its strategies, operational plans, work stream design, and resource allocation decisions. IDI also endeavours to generate and disseminate new, practical, evidence-based knowledge and approaches to the global SAI and development communities, and other stakeholders that work to strengthen SAIs in developing countries.

2. DEFINITIONS

An **evaluation** is an assessment, as systematic and objective as possible, of an on-going or completed project, programme or policy, its design, implementation and results. The aim is to determine the relevance and fulfilment of objectives, developmental efficiency, effectiveness, impact and sustainability. An evaluation should provide information that is credible and useful, enabling the incorporation of lessons learned into the decision-making process of both recipients and donors.

Source: Principles for Evaluation of Development Assistance, OECD-DAC, 1991

In IDI, an evaluation refers to an activity where recognized evaluation criteria, principles and standards are followed.

DAC Evaluation criteria¹:

Relevance	The extent to which the aid activity is suited to the priorities and policies of the target group, recipient and donor.
Effectiveness	Measures the extent to which an aid activity attains its objectives.
Efficiency	Measures the outputs - qualitative and quantitative - in relation to the inputs.
Impact	The positive and negative changes produced by a development intervention, directly or indirectly, intended or unintended.
Sustainability	Assesses whether the benefits of an activity are likely to continue after funding has been withdrawn.

Evaluability: Extent to which an activity or a program can be evaluated in a reliable and credible fashion.

Formative evaluation²: Evaluation intended to improve performance, most often conducted during the implementation phase of projects or programs.

Lessons learned: Generalizations based on evaluation experiences with projects, programs, or policies that abstract from the specific circumstances to broader situations. Frequently, lessons highlight strengths or weaknesses in preparation, design, and implementation that affect performance, outcome, and impact.

Review: An assessment of the performance of an intervention, periodically or on an ad hoc basis. The phrase “review” often indicates something that is less comprehensive and/or a less in-depth assessment than an “evaluation”, and often tends to emphasize operational aspects. A review need not follow evaluation criteria, principles and standards.

Summative evaluation³: A study conducted at the end of an intervention (or a phase of that intervention) to determine the extent to which anticipated outcomes were produced. Summative evaluation is intended to provide information about the worth of the program.

3. OBJECTIVE OF THE IDI EVALUATION POLICY AND GUIDANCE

The objective of the IDI EPG is to ensure effective evaluation programming; the quality, credibility and usefulness of IDI’s evaluation activities; and to strengthen lesson learning.

It does this by establishing and communicating IDI policy and guidance for evaluation to IDI staff and external stakeholders. It also clarifies roles and responsibilities for evaluation activities in IDI.

¹ These are further explained, with illustrations, in Annex 1.

² Examples of formative evaluations in the SAI context are included in Annex 2

³ Examples of formative evaluations in the SAI context are included in Annex 2

4. PURPOSE OF EVALUATIONS IN IDI

The main purposes of evaluations in IDI are:

- to improve future policies, plans, and delivery of support through feedback of lessons learned
- to provide a basis for accountability, including the provision of information to stakeholders and the public.

Evaluations at IDI are used to assess the performance, sustainability and impact of IDI's strategy, plans, work streams, governance arrangements, organisational structures and processes. They are designed to learn what works and what doesn't in different contexts, and to contribute to improvements. The IDI carries out evaluations as instruments for accountability, transparency and learning. Evaluations are to:

- Provide an objective and credible assessment of the performance and results of IDI's work
- Produce, identify and disseminate knowledge and lessons learned from the experiences of IDI and its partners
- Provide a feedback loop between design, implementation, monitoring and the development of future evidence-based policies, strategies and approaches
- Promote transparency and accountability within IDI and to external stakeholders
- Determine whether IDI initiatives live up to the IDI strategic plan commitment to integrate gender

Additionally, IDI uses its evaluation work to advocate for better use of evaluation by SAIs and partners also engaged in supporting SAIs.

5. APPLICABILITY OF THE EVALUATION POLICY AND GUIDANCE

Policy Statement: The IDI evaluation policy must be applied in full to IDI-led activities defined by IDI as an evaluation.

This includes all activities which IDI refers to as an evaluation, and where IDI intends that recognised evaluation criteria, principles and standards are to be followed. It will necessarily include all activities defined as an evaluation in funding and other agreements entered into by IDI. It will also include those activities defined as evaluations in IDI's rolling evaluation plan, as included in IDI's annual operational plan and approved by the IDI Board.

Where an evaluation of an IDI initiative is led by another organisation (e.g. a donor), IDI and the other organisation shall agree whether this policy, or a different policy, should be followed.

As an illustration, IDI would normally expect the policy should be applied to the following activities:

- The Mid-term evaluation of the IDI Strategic Plan
- Evaluations of IDI work streams or work stream components⁴ (both end initiative/programme evaluations and mid-term evaluations)
- Evaluations of IDI bilateral support (including country-level and the PAP-APP initiative)
- Evaluations of IDI's Global Foundations work (including IDI support to the INTOSAI-Donor Cooperation)
- Meta-evaluations (sometimes called synthesis studies) intended to draw together findings from other evaluations
- Evaluations of IDI's governance arrangements, structures and processes
- Thematic evaluations intended to generate evidence and inform the way IDI – and others – support enhancing SAI performance and capacity

While the following activities would normally lie outside the scope of this policy:

- Internal, in-year programme monitoring
- Programme 360 – IDI Sustainability Reviews
- Documentation of lessons learned for the IDI annual Performance and Accountability Report
- Documentation of lessons learned from pilots of new initiatives
- Development of knowledge products under IDI work streams, bilateral support and global foundations
- The triennial INTOSAI Global Survey and Global SAI Stocktaking Report
- The IDI Results Measurement System

6. EVALUATION PRINCIPLES

Policy Statement: IDI's evaluation work must follow the OECD-DAC Principles for Evaluation of Development Assistance

These are summarised below, including implications for how IDI manages evaluations.

INDEPENDENCE

Policy Statement: IDI evaluations must be owned and implemented to the greatest extent possible by external evaluators who are independent from IDI and from persons setting IDI policies, managing IDI, and implementing any IDI initiative.

IDI upholds the principle of independence throughout its evaluation activities. This requires independence in:

- Selection of evaluators
- Design and implementation of evaluations

⁴ Or IDI programmes where these relate to initiatives implemented under the 2014-18 IDI Strategic Plan

- Reporting, publication and dissemination of evaluation findings

IDI's size makes it impossible to have a fully independent evaluation function within IDI. Rather, evaluation activities are coordinated by IDI's Strategic Support Unit (SSU). SSU reports to the Director General and is outside IDI's main delivery units. SSU's evaluation role is limited to preparing the rolling evaluation programme for approval by the IDI Board, facilitating the process of selecting evaluators (which may include drafting the evaluation ToRs – see below), facilitating engagement between IDI and evaluators, and facilitating management response to evaluation reports.

Independence includes that evaluators have no conflict of interest relating to IDI or to the subject being evaluated. Evaluators should not be married to, co-habiting with or related to IDI staff, or have been engaged in any way in the delivery of the initiative (e.g. as staff, consultants, resource persons or participants). Evaluators should not have been involved in any way in the delivery of any other IDI initiatives in the past year and should not be engaged to deliver other IDI initiatives while they are evaluating any IDI initiative. (Evaluating an IDI initiative is considered different to implementing an IDI initiative, so evaluating one IDI initiative will not preclude an evaluator from evaluating another IDI initiative).

To ensure financial independence of evaluators from IDI, all external evaluators shall be asked to confirm (when submitting bids for evaluation work) that they are not financially dependent on income from IDI. Consultants or firms whose income from IDI exceeded 15% of their total income in either of their previous two completed financial years shall be deemed ineligible to bid for or be awarded IDI evaluation contracts.

Former IDI staff may not normally be engaged as evaluators by IDI. The DG may grant an exception to the use of former staff only where IDI has previously put an evaluation out to public tender and has not received any suitable bids. In such cases, the evaluator shall not have worked for IDI within the past three years.

Policy Statement: IDI must ensure all Independent Evaluators are free to set the specific scope and methodology for each evaluation.

IDI usually prepares Terms of Reference to select evaluators. In doing so, it determines the subject to be evaluated and proposes the specific scope of the evaluation within that broad subject. It also outlines the methodology for the evaluation. Where ToRs are prepared by IDI, evaluations should include an inception phase, in which the independent evaluator is free to determine the specific scope and methodology for the evaluation. The purpose of this is to ensure IDI cannot exclude specific aspects of an evaluation subject from the scope of the evaluation where an evaluator has good reason to believe these should be included.

Policy Statement: IDI must ensure all Independent Evaluators are free to determine the content, findings and conclusions of evaluation reports.

The DG, Deputy Director Generals (DDGs) – who lead IDI's delivery departments – and where relevant SSU, comment on draft evaluation reports but cannot alter evaluation findings and conclusions or prevent their

release. The content, findings and conclusions of evaluation reports rest with the evaluator. IDI is free to agree or disagree with the final evaluation report. Any disagreements will be addressed in the IDI management response to the evaluation (see section 7 below).

Policy Statement: IDI must publish all evaluation reports.

IDI's annual operational plans indicate which evaluations are planned each year. IDI's Performance and Accountability Report (PAR) should summarise progress on all planned evaluations and include a link to the published evaluation report. This will provide transparency and ensure that all planned evaluations are published following completion, and reasons for any uncompleted evaluations are explained.

Any attempts within IDI to modify or prevent publication of any evaluation report shall be deemed a breach of IDI's Code of Ethics. All staff are thereby empowered and required to report such attempts to IDI management and/or the IDI Board as appropriate.

This allows IDI evaluations to address accountability issues and to provide recommendations based on evidences and lessons of experience. This also ensures that stakeholders and beneficiaries can access evaluation results in a transparent way.

IMPARTIALITY

Policy Statement: IDI must require its independent evaluators to follow the principle of impartiality

IDI should ensure that impartiality exists at all stages of the evaluation process, from planning to reporting to follow up. For example, this implies that statements of fact need to be clearly distinguished from assessments; that different perspectives are taken into account; and that results, conclusions and recommendations are evidence-based.

EVALUABILITY

Before undertaking a major evaluation requiring a significant investment of resources, IDI may find it useful to conduct an evaluability exercise. This consists of verifying if there is clarity in the intent of the subject to be evaluated, sufficient measurable indicators, assessable reliable information sources and no major factor hindering an impartial evaluation process.

QUALITY AND CREDIBILITY

Policy Statement: IDI must require its independent evaluators to apply internationally recognised evaluation standards when conducting evaluations for IDI.

Evaluators should follow recognised evaluation standards, such as 'Quality Standards for Development Evaluations' (OECD-DAC, 2010) or 'Sourcebook for Evaluating Global and Regional Partnership Programs: Indicative Principles and Standards' (Independent Evaluation Group, 2007).

IDI’s minimum requirements and procedures for evaluation work, outlined in section 7 below, are intended to ensure quality oriented planning and implementation processes, covering appropriate methodologies for data-collection, analysis and interpretation.

In addition, staff responsible for managing evaluations at IDI should have proven competencies and experience in the management of evaluations and in the conduct of evaluations.

Policy Statement: IDI’s selection of evaluators must consider their competence to undertake evaluations, experience of conducting evaluations using recognised evaluation standards, as well as their broad understanding of the role and functioning of SAIs and work of IDI.

The competencies required of evaluators can be drawn from internationally recognised competency frameworks for evaluators, such as the UN Evaluation Group, as illustrated below. Evaluators’ competencies can be grouped according to the following categories: professional foundations, technical evaluation skills, management skills, interpersonal skills, and promoting a culture of learning for evaluations.

Illustration of Evaluator Competencies



Source: Evaluation Competency Framework, United Nations Evaluation Group, June 2016

RESEARCH ETHICS

Policy statement: IDI must require independent evaluators to act ethically in the course of their work.

IDI requires that any external evaluators abide by the IDI Code of Ethics and Safeguarding Policy, and that they ensure research involving human participants, human material or personal data complies with all legal and ethical requirements, including related to Data Protection, and other applicable guidelines. Appropriate care should be taken so that the dignity, rights, safety and well-being of participants are the primary consideration in any research study. When conducting, or collaborating in, research in other countries, organisations and researchers should comply with the legal and ethical requirements both in their home country and in the countries where the research is conducted. Organisations and researchers should ensure the confidentiality and security of personal and research data.

Evaluators should respect the right of institutions and individuals to provide information in confidence and ensure that sensitive data cannot be traced to its source. Evaluators should also take care that statements remain untraceable to informants, unless informants authorise disclosure of their statements and they have a chance to examine the statements attributed to them.

TRANSPARENCY AND PARTICIPATION

Policy Statement: IDI must give stakeholders of the initiative under evaluation the opportunity to participate in the evaluation.

Whenever possible, IDI evaluations have a participatory approach which ensures all stakeholders involved in the initiative have the opportunity to provide input to the design and implementation of the evaluation. Stakeholder identification should proactively ensure inclusion of women and men, and take into account any other relevant factors such as age, race, ethnicity, language etc.

Policy Statement: IDI must act transparently towards stakeholders of the initiative under evaluation.

Evaluation Terms of Reference (ToRs) and reports should be made available to key stakeholders involved in the initiative before finalisation. All IDI evaluation reports (with the ToRs as an Annex) should be published on the IDI website, along with any official IDI response to the report.

EVALUATION PROGRAMMING

Policy Statement: IDI must maintain a rolling evaluation plan and publish it within its Operational Plan.

Most evaluations are focussed at the initiative and organisational level, often conducted on the request of funders to demonstrate accountability for the use of funds. However, these are unlikely to meet all evaluation needs. To enable learning about what works and what doesn't in different contexts, what is often needed is an evaluation on a more comprehensive scale and an aggregation of evaluation results. Evaluations should therefore be programmed to provide evidence in relation to current and planned future policies, and to enable synthesis of lessons learned. Evaluations may consider exploring specific

themes or cross-cutting issues. A rolling evaluation plan is intended to prioritise and programme the different evaluations to be performed, and to draw on synergies between them.

IDI should prepare a rolling evaluation plan covering – at least – the current strategic planning period, and beyond where appropriate. This plan should be prepared by SSU during the first year of each strategic plan and approved by the DG. It is reviewed and updated annually and summarised in the IDI Operational Plans for approval by the IDI Board.

The rolling evaluation plan should outline all planned IDI evaluation activities. The rolling plan is designed to ensure:

- The evaluation requirements and needs of those funding IDI are met
- IDI invests in evaluations to strengthen its future policies, management and delivery of support
- Identification of synergies between different evaluation activities.

Key considerations in developing the content of the rolling evaluation plan include:

- **Balancing completeness and resources:** as evaluation activities are intensive on both financial and human resources, IDI will not commission evaluations of all initiatives. IDI will endeavour to ensure that all work streams, bilateral support and global foundations are subject to at least one evaluation over the life of each strategic plan. This may be as individual evaluations, or as a focus area within the mid-term evaluation of the IDI strategic plan.
- **Relevance and Usefulness:** evaluations are chosen based on the importance of the topic to IDI's vision, mission and principles, and in particular to supporting SAI capacity development. Also, the relevance and usefulness of potential evaluation findings, and the timeliness of findings in relation to IDI's decision-making processes.
- **Consultation and Coordination:** IDI ensures that relevant partners involved in supporting SAIs are consulted on its rolling evaluation plan, and where feasible, evaluation activities are coordinated between organisations commissioning evaluations. To ensure effective coordination, IDI identifies partners who commission evaluations related to SAI capacity development and coordinates to avoid overlaps and maximise synergies. Where feasible and appropriate, IDI may engage in joint evaluation initiatives with partners, including independent evaluation bodies. IDI also promotes the sharing of evaluation reports and information to improve access to evaluation findings.

While the rolling evaluation plan is prepared at the start of the strategic planning period, if the need arises, evaluations and lesson learning activities may be added at any time.

The rolling plan should set out estimated costs and funding sources for each activity. Work stream and bilateral evaluations are generally funded from the relevant capacity development departments. The Mid-Term Evaluation of Implementation of the Strategic Plan, and thematic research studies / evaluations are funded under SSU. Non-evaluation activities, if included in the plan, such as Programme 360, the INTOSAI Global Survey and the Global SAI Stocktaking Report are funded under IDI Global Foundations.

Policy Statement: IDI must undertake a mid-term evaluation of implementation of each strategic plan, timed to feed lessons into development of its next strategic plan.

Evaluation activities in the first half of the strategic planning period are designed to inform the mid-term evaluation of implementation of the strategic plan. And this review is timed to ensure findings feed into initial discussions on the next IDI Strategic Plan.

7. EVALUATION STANDARDS

As detailed under ‘Quality and Credibility’ above, evaluators should follow recognised evaluation standards. A brief summary of relevant evaluation standards in relation to each phase of the evaluation cycle are summarised below.

QUALITY MANAGEMENT

Policy Statement: IDI must ensure all evaluations have appropriate arrangements to ensure quality.

Quality management includes quality control and quality assurance.

Quality control is exercised throughout the evaluation process, through following evaluation standards and ensuring ongoing supervision and review of evaluation work. This includes verifying the accuracy, sufficiency and appropriateness of evidence obtained and that conclusions reached are adequately supported by the evidence.

Depending on the evaluation’s scope and complexity, IDI may require independent quality assurance of an evaluation report, at the draft report stage. This would look at whether the planned methodology has been followed, whether sufficient and appropriate evidence has been gathered, and whether the conclusions are based on the evidence and presented in a balanced way. Quality assurance may be carried out through an internal (to the evaluation team) and/or external mechanism, for example peer review, advisory panel, or reference group. The final evaluation report should include a summary of the quality assurance arrangements performed and conclusions reached, signed by or on behalf of the quality assurance reviewer. IDI may also involve external experts to review the proposed evaluation methodology at the inception report stage, before the implementation phase of the evaluation begins.

PLANNING AN EVALUATION

Policy Statement: IDI must ensure a Terms of Reference is prepared for each evaluation.

Each evaluation included in the rolling evaluation plan should be planned effectively. Evaluations should be planned, and ToRs drawn up, to clarify the purpose and scope of the evaluation, the evaluation criteria to be applied, the suggested evaluation questions (where feasible and appropriate), suggested methods and techniques to be used, and how any causal relationships will be established. For large or complex

evaluations, this may include an evaluability study, focusing on available data sources for the evaluation, to support the development of the evaluation scope and methodology.

The starting point for establishing evaluation criteria should be the DAC evaluation criteria: relevance, efficiency, effectiveness, sustainability and impact. However, not all criteria will be relevant and feasible for all evaluations. In addition, there may be good reason to include additional, cross-cutting criteria in some evaluations, such as governance or partnerships.

IDI has developed templates for evaluation Terms of Reference, explaining and specifying the minimum requirements for producing an effective evaluation. IDI also has a template for Proposal Submission, with a technical and a financial section, which acts as a useful reference guide for assessing evaluation proposals received. All Terms of Reference and proposals submitted to IDI for evaluations should meet the requirements and standards specified in these templates.

All IDI evaluations should be commissioned in accordance with IDI's procurement policy.

INCEPTION PHASE

Policy Statement: All IDI evaluations must be planned so that evaluators can finalise the specific scope and methodology for the evaluation.

While evaluation ToRs may be developed by an IDI manager, it is important that the independent evaluator is able to take full ownership of the approach to the evaluation. This is to ensure independence in the design of IDI's evaluations. Therefore, IDI evaluations should have an inception phase, when evaluators prepare a detailed plan for the entire research, methodologies are developed or revised, data collection instruments are developed, and all sources of information are defined. This phase of the evaluation is documented in an Inception Report. IDI has a template for Inception Reports, explaining and specifying the minimum requirements for reporting on the evaluability of the intervention, approach and methodology to be employed, data sources, evaluative criteria, identified risks and mitigating measures, work plan and evaluation milestones. Inception Reports are distributed to relevant stakeholders for commenting and should be approved before the evaluation proceeds. Responsibilities for approval of the inception report are defined in the ToRs (see section 8 below).

DATA COLLECTION AND ANALYSIS

IDI is committed to facilitating evaluator's access to all data pertinent to the research as well as access to IDI partners. If the evaluation includes collection of primary sources of data, IDI requires that evaluators comply with the principles of this policy and with IDI's Code of Ethics, Gender and Environment Policies when collecting research data.

FINALISATION AND REPORTING

Policy Statement: IDI must require evaluators to clearly present their work, findings, conclusions and recommendations in a draft report to IDI

IDI expects draft reports to clearly present the evaluation framework, questions and criteria, evidence obtained, findings, conclusions, recommendations and lessons learned. Additionally, most evaluations include a meeting between the evaluators, IDI and possibly other relevant stakeholders, to review, comment and discuss findings, conclusions, recommendations and lessons learned. Draft evaluation reports are submitted to IDI for comment.

Policy Statement: IDI must require independent evaluators to consider and respond to comments from IDI and stakeholders but make clear that the evaluator is responsible for the content of the final evaluation report.

All evaluations at IDI are documented through a written report. The draft version of the evaluation report is submitted for correction and comments to IDI and other relevant stakeholders. Evaluators are required to take into consideration the substantive comments and corrections from IDI and stakeholders and report back to IDI on their decision on these comments. The content of the final report, however, remains the responsibility of the evaluator.

IDI aims to respond to draft evaluation reports with the agreed timeframe. Following receipt of comments, evaluators should prepare and submit to IDI a matrix showing whether comments are agreed with, and how comments have been actioned. In addition, an updated evaluation report with changes clearly marked. Depending on the nature of the comments and responses, IDI and the evaluator will agree whether or not a second round of comments are required, and whether additional days should be provided for this. The final version of the evaluation report is submitted to IDI. The evaluator remains responsible for content of the final report. Any remaining disagreement with the content of the final report will be addressed in the management response (below).

PUBLICATION AND DISSEMINATION

Policy Statement: IDI must publish all finalised evaluation reports.

As noted under independence, above, IDI should publish all finalised evaluation reports on a publicly accessible, dedicated evaluation section of the IDI website. All IDI evaluation reports are written in English and translated to other IDI languages (Arabic, French and Spanish) when considered appropriate. All evaluation reports should also be disseminated appropriately to improve the planning and implementation of future initiatives, creating or utilising appropriate feedback mechanisms.

MANAGEMENT RESPONSE TO EVALUATIONS

IDI will usually prepare a formal response to an evaluation report and publish this with the evaluation report. This will clarify the extent to which IDI agrees with the report, and how it intends to respond to any recommendations. In most cases, this will be coordinated by the evaluation manager with inputs from the

DG and relevant DDG, and approved by the DG⁵. However, in specific cases – especially the Mid-Term Review of Implementation of the IDI Strategic Plan – the response may come from the IDI Board.

IDI systematically considers evaluation findings, recommendations and lessons learned and integrates them into its strategy, operational and work stream plans, and practices.

8. ROLES AND RESPONSIBILITIES FOR EVALUATIONS

The **IDI Board** is responsible for approval and oversight of the evaluation policy and guidance. The Board also approves the rolling IDI Evaluation plan, as part of the Operational Plan. The Board is responsible for approving the Terms of Reference for the Mid-Term Evaluation of Implementation of the IDI Strategic Plan. On a case by case basis, the Board may also be involved in specific evaluations, such as governance reviews. Otherwise, most evaluations are under the responsibility of IDI, as set down in this policy.

The **IDI DG** is responsible for overseeing the staffing and work of SSU, and for internal approval of the rolling IDI Evaluation plan.

SSU coordinates the initial preparation and annual updates to the rolling IDI Evaluation plan covering each strategic planning period. SSU is also the owner of the Evaluation Policy and Guidance, and responsible for recommending to the DG when the policy should be updated.

Responsibilities for individual evaluations should be defined and agreed in the specific Terms of Reference, in accordance with the following principles:

- ToRs to select evaluators are designed by individuals independent of the initiative being evaluated
- For each evaluation, the DG will appoint an appropriately experienced and independent manager from within IDI to have internal responsibility for the evaluation. This will usually be a member of SSU.
- The manager will be responsible for ensuring a high-quality ToR. This may be by drafting the ToRs or by commissioning an external expert to do so⁶.
- In developing the ToRs, the manager or external expert will coordinate with, and seek inputs from, IDI staff and others with an understanding of IDI's approach to capacity development, and the specific initiative to be evaluated
- The DG is responsible for approving ToRs for IDI evaluations.
- The ToRs will state who is the responsible manager, and define (among other things) the following:
 - Responsibility for selecting the evaluator in accordance with IDI procurement policy and the requirement for independence in the selection process. In practice IDI's procurement policy will often require two members of the IDI management team to participate in a selection panel. IDI will find a balance between including members of the management team that

⁵ The DG may delegate approval of the management response to the relevant DDG.

⁶ IDI may use the same expert to design the ToRs and carry out the evaluation. However, if doing so IDI should consider the two stages as one when ensuring compliance with the IDI procurement policy.

understand the initiative being evaluated, with the need to ensure those closely involved in the initiative have an advisory rather than decision making role in such panels.

- Required competencies of the evaluator(s), in accordance with the evaluation principle of quality and credibility
- Responsibility for commenting on and approving the inception report
- Responsibility for providing information to the evaluator and supporting their work
- Process for providing feedback on the draft report
- Responsibility for drafting and approving the IDI management response to the final report
- Responsibility for publishing and disseminating the final report.

Common practice in IDI is to establish a panel including the DG, relevant DDG and evaluation manager, to be responsible for feedback on evaluation products.

ANNEX 1. DAC EVALUATION CRITERIA

The DAC evaluation criteria are:

Relevance	The extent to which the aid activity is suited to the priorities and policies of the target group, recipient and donor.
Effectiveness	Measures the extent to which an aid activity attains its objectives.
Efficiency	Measures the outputs - qualitative and quantitative - in relation to the inputs.
Impact	The positive and negative changes produced by a development intervention, directly or indirectly, intended or unintended.
Sustainability	Assesses whether the benefits of an activity are likely to continue after funding has been withdrawn.

The following further explains the criteria and provides some sample questions to illustrate how they may be used⁷.

Relevance: The extent to which the aid activity is suited to the priorities and policies of the target group, recipient and donor.

In evaluating the relevance of a programme or a project, it is useful to consider the following questions:

- To what extent are the objectives of the programme still valid?
- Are the activities and outputs of the programme consistent with the overall goal and the attainment of its objectives?
- Are the activities and outputs of the programme consistent with the intended impacts and effects?

Effectiveness: A measure of the extent to which an aid activity attains its objectives.

In evaluating the effectiveness of a programme or a project, it is useful to consider the following questions:

- To what extent were the objectives achieved / are likely to be achieved?
- What were the major factors influencing the achievement or non-achievement of the objectives?

Efficiency: measures the outputs - qualitative and quantitative - in relation to the inputs. It is an economic term which signifies that the aid uses the least costly resources possible in order to achieve the desired results. This generally requires comparing alternative approaches to achieving the same outputs, to see whether the most efficient process has been adopted.

⁷ The criteria were first laid out in the [DAC Principles for Evaluation of Development Assistance](#) and later defined in the [Glossary of Key Terms in Evaluation and Results Based Management](#).

When evaluating the efficiency of a programme or a project, it is useful to consider the following questions:

- Were activities cost-efficient?
- Were objectives achieved on time?
- Was the programme or project implemented in the most efficient way compared to alternatives?

Impact: The positive and negative changes produced by a development intervention, directly or indirectly, intended or unintended. This involves the main impacts and effects resulting from the activity on the local social, economic, environmental and other development indicators. The examination should be concerned with both intended and unintended results and must also include the positive and negative impact of external factors, such as changes in terms of trade and financial conditions.

When evaluating the impact of a programme or a project, it is useful to consider the following questions:

- What has happened as a result of the programme or project?
- What real difference has the activity made to the beneficiaries?
- How many people have been affected?

Sustainability: is concerned with measuring whether the benefits of an activity are likely to continue after funding has been withdrawn. Projects need to be environmentally as well as financially sustainable.

When evaluating the sustainability of a programme or a project, it is useful to consider the following questions:

- To what extent did the benefits of a programme or project continue after donor funding ceased?
- What were the major factors which influenced the achievement or non-achievement of sustainability of the programme or project?

ANNEX 2. EXAMPLES OF TYPES OF EVALUATIONS IN THE SAI CONTEXT**Formative evaluations** (take place during the design or implementation of an initiative)

- Needs assessments to determine the needs of a SAI or INTOSAI regional body, how great the need is, and what might work to meet the needs.
- Feasibility study to assess the relevance and practicality of a proposed plan, approach, strategy and activities, such as a technical assistance program
- Structured conceptualization to help beneficiaries and other stakeholders define programs, the target population, and the possible outcomes.
- Implementation evaluations to monitor the fidelity of the programme delivery.
- Process evaluations to investigate the process of delivering programmes, including alternative delivery procedures.
- Lessons learned exercises to support the design and implementation of programs and projects. Lessons learned have become an integral part of many types of evaluations, such as implementation and outcome evaluations.

Summative evaluations (take place after implementation of an initiative)

- Outcome evaluations to investigate whether programs caused demonstrable effects on specifically defined target outcomes.
- Impact evaluation to assess the overall or net effects of an intervention, its intended or unintended contributions and attributions⁸.
- Secondary analysis re-examining existing data on SAIs to address new questions or use methods not previously employed.
- Meta-analysis seeks to bring together findings from multiple studies to conclude on high level evaluation question(s), e.g. a synthesis of findings from evaluations of SAI capacity development support.

⁸ IDI has not, to date, conducted an impact evaluation. Given the long chain between IDI's engagement and achievement of final impact, such studies are challenging. Further, where there is an intention to conduct an impact evaluation of an initiative, this would likely need to be agreed with the participating organisations from the outset of the initiative.