

Summary

Peer review of Evaluations and Horizontal Audits carried out by the Swiss Federal Audit Office

Since 2002, the Swiss Federal Audit Office (SFAO) has systematically carried out evaluations and horizontal audits (HAs) and will have completed nearly 25 evaluations and 15 HAs by the end of 2009. The evaluations seek to improve the implementation and impact of government measures by way of recommendations. The HAs compare different administrative units, in order to identify the best way to approach tasks.

The Office of the Auditor General of Norway has carried out a peer review of the SFAO's activities with evaluations and HAs. The peer review aims to answer two main questions:

1. Are the evaluations and HAs of high quality and in conformity with international norms?
2. To what extent do evaluations and HAs contribute to an improvement of the Federal Administration's work?

As far as possible, the peer review also seeks to investigate to what extent the evaluations and HAs support the supervisory functions of the Federal Assembly and the Federal Council.

The peer review concerns the entire handling of the project, from selection of topic and planning to execution and reporting. It is based on an analysis of the relevant documents concerning the process and routines of the SFAO as well as the plans and reports for three evaluations and two HAs published between December 2006 and October 2007. Furthermore, interviews were conducted with the management and staff of the SFAO, with staff of the administrative offices affected by the evaluations and HAs, and with one long-serving member of the Finance Delegation (FinDel) of the Federal Assembly.

The following observations were made:

- The quality of the evaluations and HAs is high, and they are in conformity with international norms.
- Evaluations and HAs provide useful information on the strengths and weaknesses in the administrative practice of the Federal Administration.
- Evaluations supply factual information on the impact of political decisions.
- The productivity in the execution of evaluations and HAs is high.
- The processes for the handling of evaluation projects are structured in a sensible and appropriate manner.
- The processes for topic selection and planning of HAs could be improved.

The following changes are suggested in order to improve the relevance of topic selection and to make the planning of HAs more robust:

- The selection of HA topics should be justified in more technical detail, and the technical considerations should be recorded in writing. The staff should be included to a greater extent than they currently are.
- During the planning of HAs, the statement of the problems, the methodological approach, the criteria for investigation, and the time and effort necessary should be explained in more detail than is currently the case.