Performance Audit: evaluation approach

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- Implementing Performance Audit ISSAI's
- Evaluation approach in performance Audit ?

Strategic Plan of the SCC (1)

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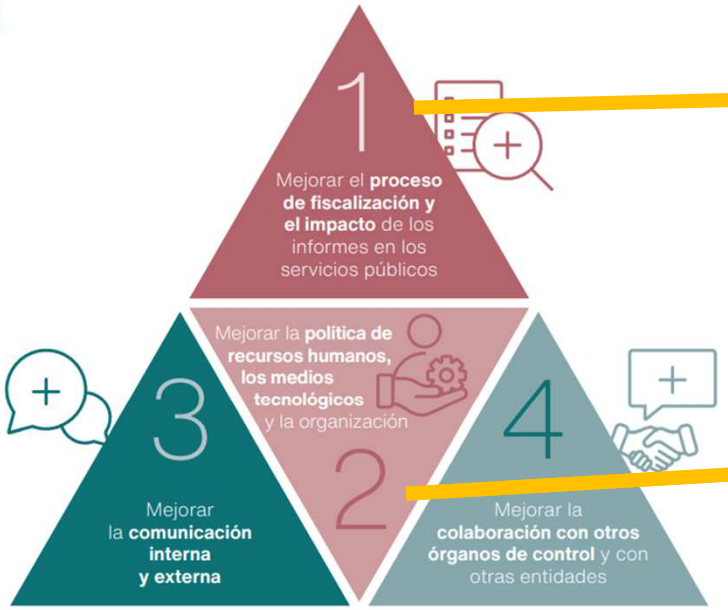
PLAN ESTRATÉGICO 2022-2028



Strategic Plan of the SCC (2)

- **LINE 1: PRIORITIZING AND PREPARING THE ANNUAL PROGRAM OF ACTIVITIES**
- **Empower:**
  - Performance audits
  - Information Systems Audits
  - Public Policy Evaluations

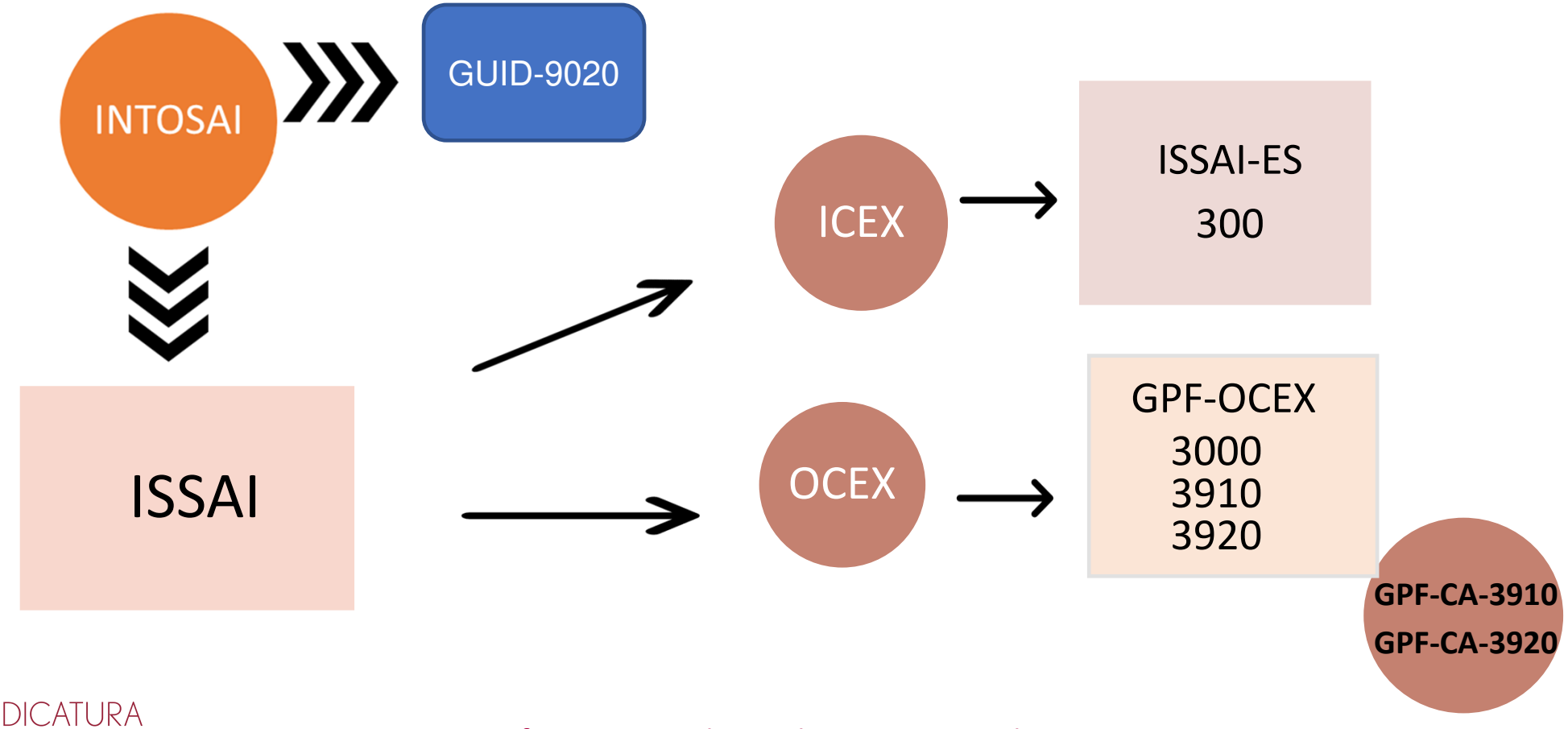
Action lines and performances

Axis	Line of action	Line	Performance/underacting	Performance/underacting	Name performance/underacting
1	**1.7 Implementing other types of audits such as performance and systems audits, and the evaluation of public policies**		1.7.1		Prepare/adapt a performance audit manual and other materials and guides
1		1.7	1.7.1.2	1.7.1.2	Design own model with examples according to the Audit Guides
1			1.7.2		Prepare/adapt an information systems audit manual
1		1.7	1.7.2.2	1.7.2.2	Design own model with examples according to the Audit Guides
1			1.7.3		Design performance audit reports
1		1.7	1.7.3.1	1.7.3.1	Design Planning Memorandum
1		1.7	1.7.3.3	1.7.3.3	Define the quality control to be carried out by the Quality Review Team
		1.7	1.7.3.4	1.7.3.4	Approve the report model by the Plenary
1			1.7.4		Design information systems audit reports
1		1.7	1.7.4.1	1.7.4.1	Design planning Memorandum
1		1.7	1.7.4.2	1.7.4.2	Design the information systems audit report
1		1.7	1.7.4.3	1.7.4.3	Define the quality control to be carried out by the Quality Review Team
		1.7	1.7.4.4	1.7.4.4	Approve the report model by the Plenary
1			1.7.5		**Identify staff competencies in performance audit, information systems, and evaluation**
1		1.7	1.7.5.1	1.7.5.1	Skills identificaction
1		1.7	1.7.5.2	1.7.5.2	Identification of the necessary professional profiles
1		1.7	1.7.5.3	1.7.5.3	Personnel list change
1		1.7	1.7.5.4	1.7.5.4	Recruitment
1			1.7.6		**Carry out ad hoc training in performance audit, information systems and evaluation**
1		1.7	1.7.6.3	1.7.6.3	Perform the training
1			1.7.7		Establish external collaborations in the field of performance audits, information systems and evaluation
1		1.7	1.7.7.1	1.7.7.1	Identification of experts
1		1.7	1.7.7.2	1.7.7.2	Creation of an expert team
1		1.7	1.7.7.3	1.7.7.3	Analysis of relationship forms

Line 2 of the Strategic Plan

- Development of strategic line 2 of the Plan
  - Training plan
  - Incorporation of new profiles, of agreement to a program Analysis of Public Policies

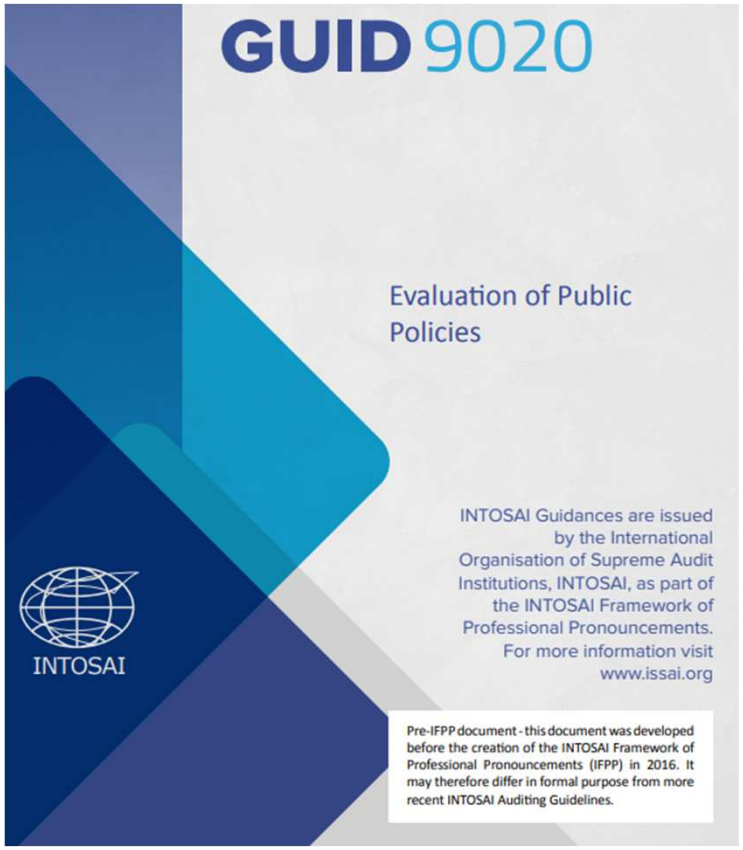
Performance Audit Standards



Article 2d Law 18/2010, of June 7, of the Audit Office of Catalonia

- "Article 2. Functions:
- (...)
- d) Evaluate the degree of compliance achieved by the entities subject to audit with respect to their budgetary objectives, through the analysis of the management, resources, activities, results, costs and impacts of these entities, using efficiency criteria, effectiveness, economy, quality, equity, gender, sustainability or other criteria considered appropriate, and making recommendations on possible innovations and good practices for improving public management".

GUID 9020 INTOSAI – Evaluation of Public Policies

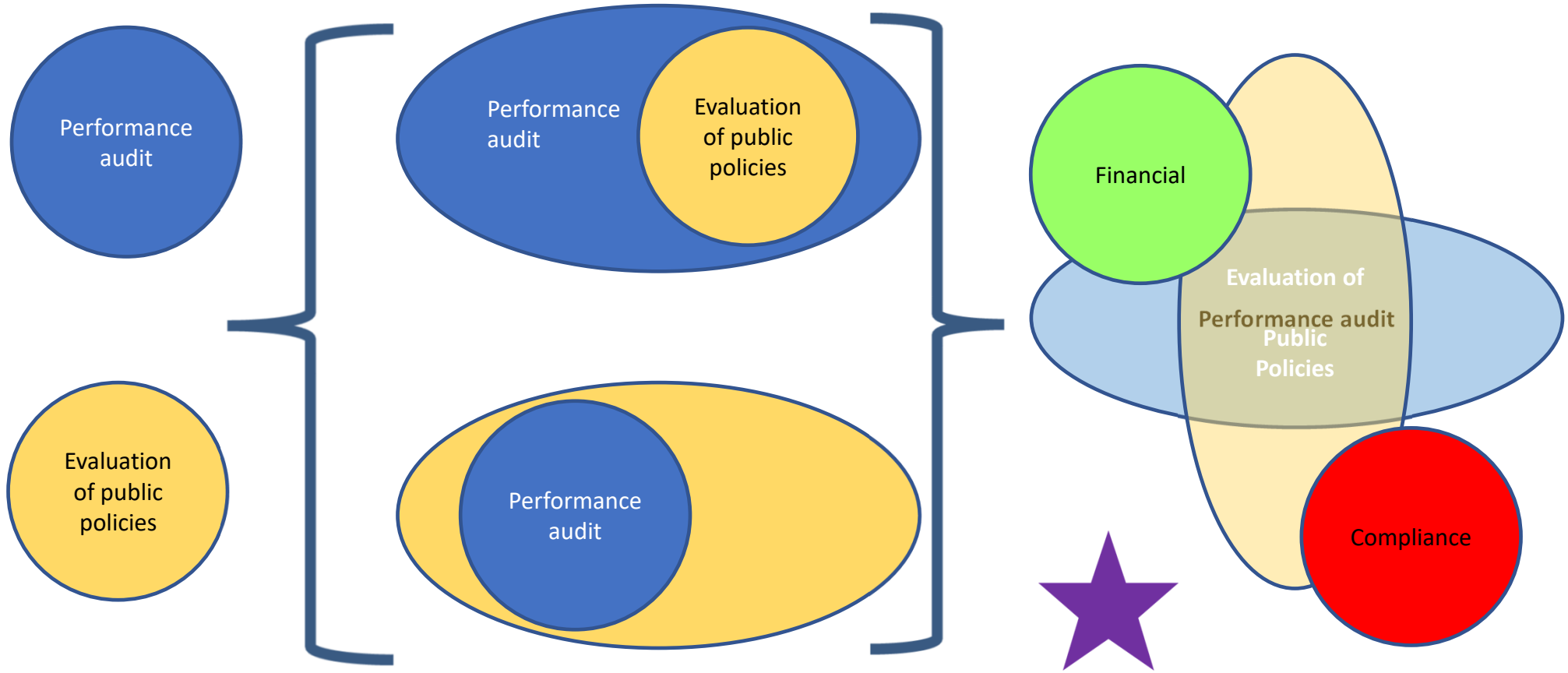


INTOSAI, 2019

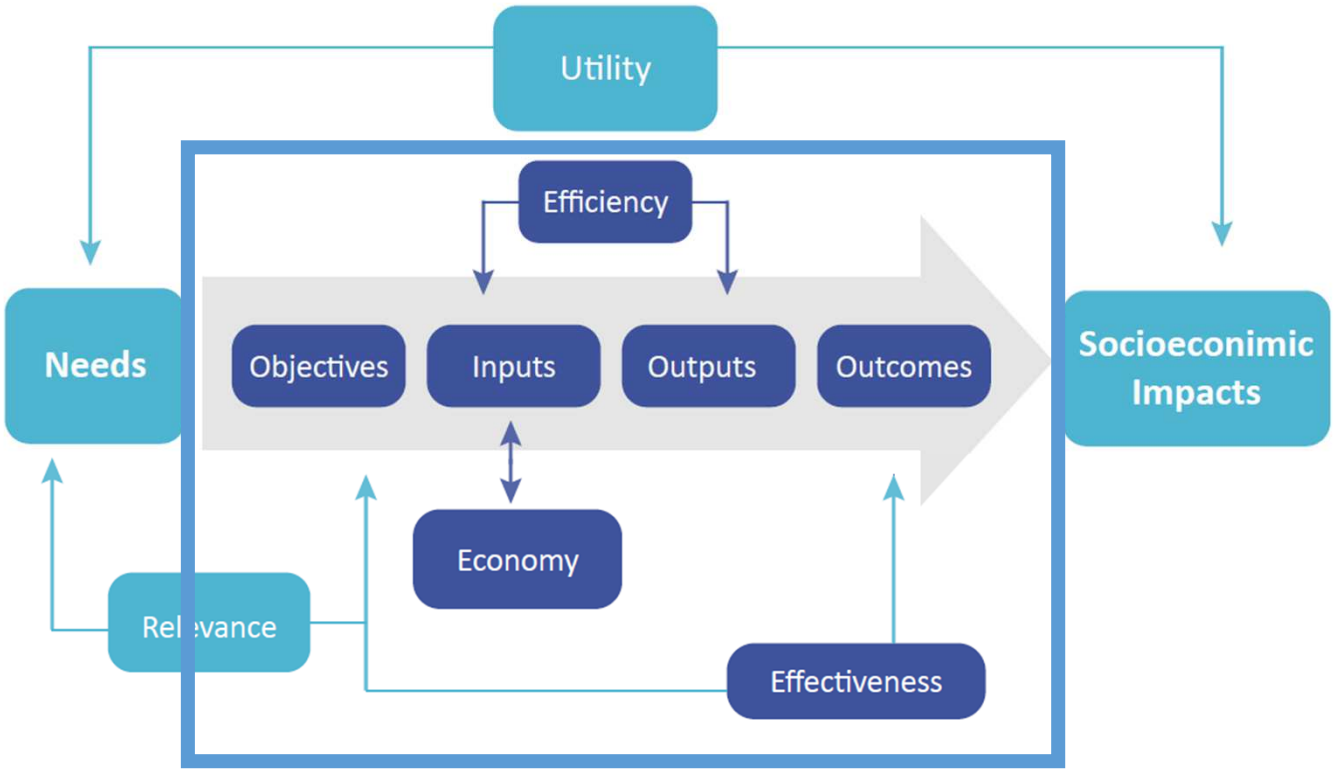
1) Endorsed in 2016 as INTOSAI GOV 9400 – Guidelines on the Evaluation of Public Policies

2) With the establishment of the Intosai Framework of Professional Pronouncements (IFPP), relabeled and renamed as GUID 9020 – Evaluation of Public Policies with editorial changes in 2019

Interrelationship between Performance audit and Evaluation of públic policies



Performance Audit vs. Evaluation of public policies



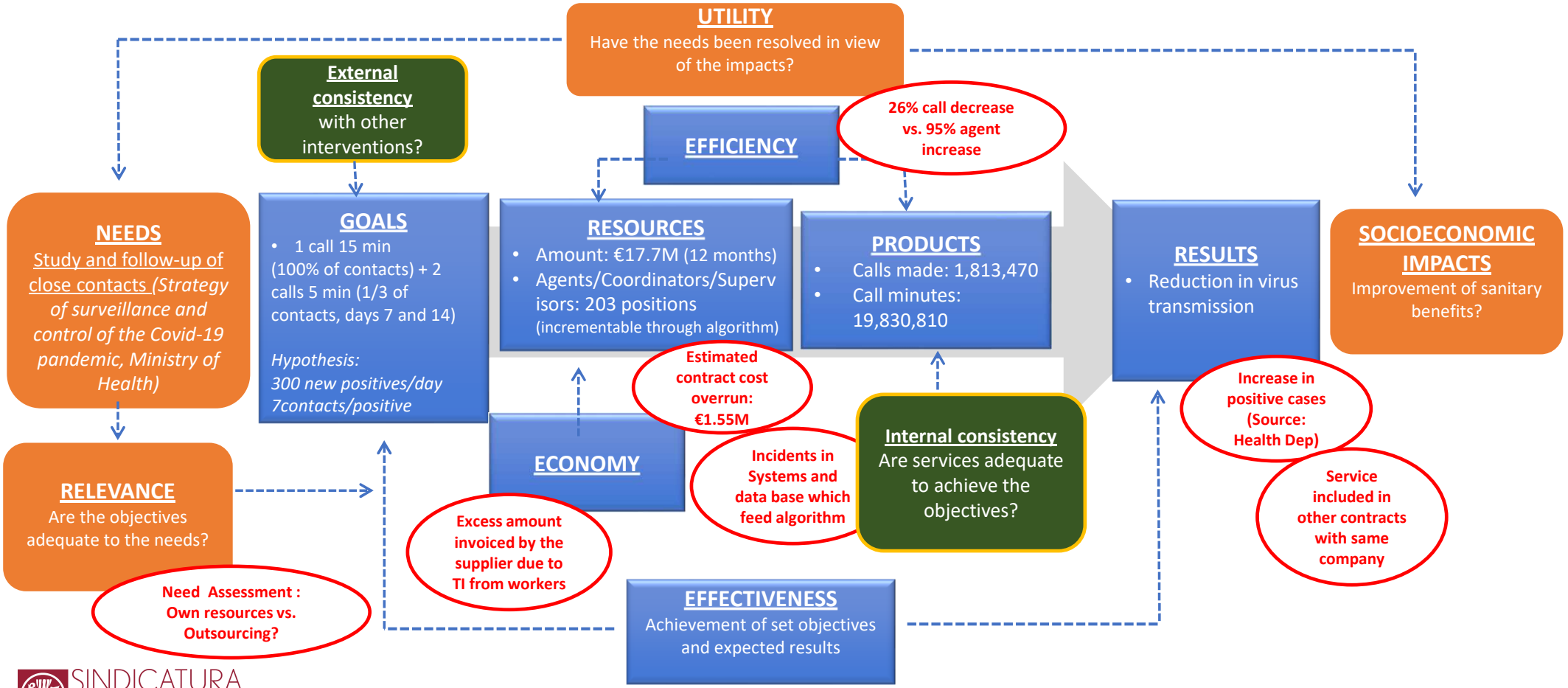
Scheme legend:

- Specific to evaluation of public policies
- Used in performance audit as well in evaluation of public policies

Source: INTOSAI GUID 9020

Performance Audit and PPE PPE

Outsourcing of the Covid-19 follow-up service for positive contacts through call centre agents



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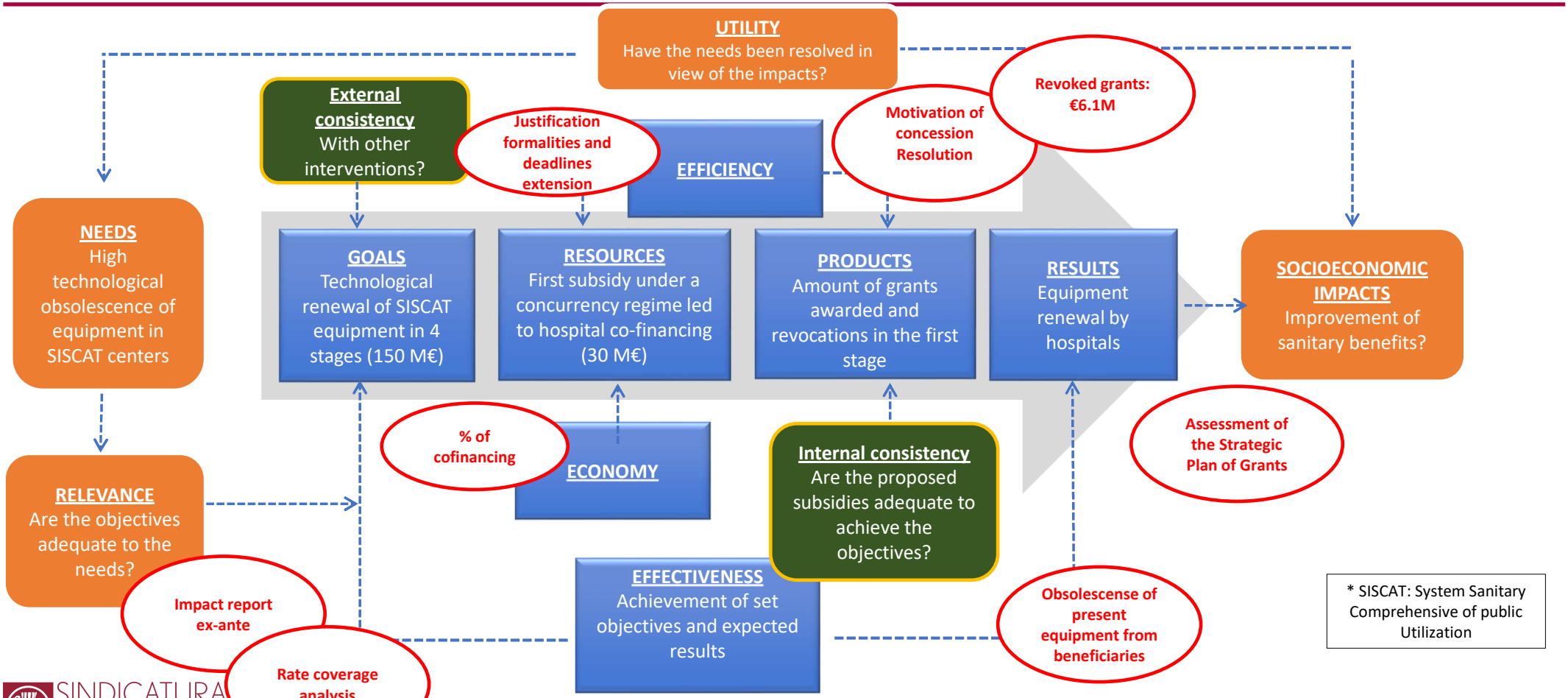
Performance Audit: evaluation approach

Source: from INTOSAI-GUID 9020
Report 9/2022, System of Medical Emergencies 2016-2018

Performance Audit and PPE PPE

Grants for Investments in sanitary and medical equipment in SISCAT* centers



* SISCAT: System Sanitary Comprehensive of public Utilization

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Source: from INTOSAI-GUID 9020
Draft Report 8/2022, Grants for Investments in public health centers equipment 2021