

THE STATE OF ERITREA

OFFICE OF THE AUDITOR GENERAL



promote public accountability for the benefit of our society...

MONITORING AND EVALUATION GUIDELINE

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1. Introduction

With the dynamically growing audit function, there are growing pressures on audit organizations to be more responsive to the demands of internal and external stakeholders for good governance, accountability and transparency, greater development effectiveness, and delivery of tangible results.

INTOSAI Development Initiative (2009) recommends member SAIs to develop a rigorous performance monitoring and evaluation system to measure progress in delivering targets in line with expectations. The Office of the Auditor General (OAG) appreciates the need for a periodic review of its policies, programs and projects. It also recognizes the value and importance of measuring and maximizing its impact which is helpful to ensure effective utilization of resources.

This Monitoring and Evaluation System is prepared to monitor and evaluate the implementation of the strategic plan 2019-2023. In doing so, it aims to facilitate performance monitoring, measurement and reporting so that the senior management is able to receive regular, timely and useful information for effective decisions to be taken (ibid).

2. Roles and Responsibilities

The Monitoring and Evaluation System can be seen in light of the overall strategic development process which is helpful to achieve the desired condition under each of the domain areas and to develop the institutional, systems, and people aspects of the OAG (INTOSAI Development Initiative, 2009). The institutional aspect involves the formal legislative framework that defined the OAG, the systems aspect includes enhancing the processes and structures of the OAG and the people aspect involves continuous learning and growth of employees in order to improve their capacity and professional development.

2.1 Management Team (Executive Committee)

The management team (executive committee) is the highest body regarding monitoring and evaluation chaired by the Auditor General. This team normally holds its meeting monthly and in any time as the need arises. In this meeting, progress regarding implementation of the strategic plan, operational plan, projects and programs under different Departments and Divisions have been discussed and evaluated. The management team (executive committee)

also raises problems that are not solved as reported by the SAI –TEAM. The management team (executive committee) comprises of the following members:

1. The Auditor General
2. Department heads

2.2 SAI – TEAM

The SAI -TEAM is accountable to the Auditor General (AG). The SAI -TEAM is headed by Department/Division head assigned by the AG and holds its meeting every **two weeks** and any time as the need arises. The team comprises of **10** members who represent various departments and divisions of the OAG. The team should have different sub-committees that share the assignments of the SAI -TEAM such as (data collection, monitoring, evaluation and reporting activities) and is responsible to monitor and evaluate the implementation of the strategic plan. Thus the team is expected to:

- Consult with management and staff across the organization to arrive at realistic and manageable performance measures.
- Gather the measures devised by all operational units using the Format for Monitoring and Evaluation (see Table 1).
- Obtain comments regarding the devised measures from the management team and external stakeholders through a workshop or meeting; modify and refine the measures based on the inputs from such activities.
- Distribute the goals and objectives to concerned departments and divisions of the OAG (INTOSAI Development Initiative, 2009).

2.3 M&E at Departmental and Divisional Level

The heads of departments and divisions together with members of their staff, should then suggest projects that would be necessary to achieve the goals and objectives as per the performance measures. In doing so they are expected to:

- List out all projects that can be undertaken to achieve the goal and its objectives including the timeframe for their completion, the resources required and the expected outputs from the projects should be stated.

- Prioritize listed projects based on degree of impact, resources and urgency.
- Evaluate projects

Table 1: Format for Monitoring and Evaluation (Logical Framework)

Goal:	The strategic goal as stated within the strategic plan.				
Objective	The planned objective designed to achieve the desired goal as stated within the strategic plan.				
Performance Aspect	Planned Performance	Actual Performance	Level of Achievement (over/achieved/under)	Reasons Performance under/over achievement for if	Actions Planned
Input					
Activities					
Output					
Outcomes					
Impact					

Note: - this format serves for one strategic objective.

Key: - Inputs: quantifiable resources going into your activities.

Activities: the activities going to be undertaken to achieve the objectives (refers for both M&E frameworks)

Output: immediate results either services provided or products produced (refers for both M&E frameworks)

Outcomes: indicate to what degree is the objective achieved and its effect towards the goal (refers for evaluation framework only)

Impact: relate its impact towards the vision and mission of the organization (refers for evaluation framework only)

3. Monitoring/Evaluation Report

The SAI -TEAM need to select and assign amidst its members any person/sub-committee who is responsible to collect data and write the Monitoring or Evaluation Report.

3.1 Data Collection

The SAI -TEAM need to assign a person/sub-committee who is responsible to conduct monitoring and evaluation, the person/sub-committee who is assigned to monitor and evaluate, should use two or more than two methodologies as listed below, in accordance with the needs and importance. Using two or more methodologies will help to triangulate the data which is helpful to achieve a higher degree of validity and credibility.

- **Meetings:** Neither the OAG nor its departments exist entirely on their own. As such regular and formal meetings with employees, stakeholders and partners important method of bringing people together communicate and inform thereby to make concerned individuals feel involved, to create team spirit, to generate new ideas, and to analyze and solve problems.
- **Direct Observation Method:** This method should be used chiefly to monitor and evaluate the accomplishment in which quantitative or qualitative changes occur.
- **Semi-structured Interviews:** This is a participatory method; it should be used to find out the reason behind change and to find out the facts from direct observation.
- **Focus Group:** This participatory method should be used in order to involve selective stakeholders related to the project.
- **Questionnaire and Survey Method:** This participatory method should be used in order to involve many stakeholders related to the project.

3.2 Documentation

Every monitoring and evaluation activity performed by the SAI –TEAM should be well documented and supported by adequate evidence.

4 The Report and The Report Format

4.1 Monitoring Report

After monitoring is conducted, the report is expected to discuss whether the intermediate inputs, activities, outputs and outcomes are achieved or not. In addition the monitoring report will:

- Explain the assumptions regarding the environment whether it is still valid or not
- Identify causes for major differences and possibility to overcome the causes
- Propose required adjustments, corrective or preventive actions for the observed variances or deviations

4.2 The Report Format

The Format for Monitoring should be accompanied by additional Report Format that includes the following information:

1. Attention (to the Auditor General)
2. Summary
3. Background
4. Objective
5. Method of Data Collection and the instruments used
6. Sources of Information
7. Findings of Monitoring
8. Main problems, suggestions for solution and planning for implementation of the suggestion (works to be done, the responsible department/division or individual along with the time frame of completion)
9. Conclusion
10. List of the SAI -TEAM and their signature
11. Appendix (Format for monitoring and evaluation)

4.3 Evaluation Report

After evaluation is conducted, the report is expected to comprise:

- To what degree have the intended results been achieved
- Define the root cause in case of gaps in achievement of the desired results,
- Define the success stories (what worked well), in cases of good performance and timely completion
- What are the lessons learnt for the future action and good performance

4.4 The Report Format

The Format for Evaluation should be accompanied by additional Report Format that includes the following information:

1. Attention (to the auditor general)
2. Executive Summary
3. Evaluation Framework (Objective, Strategy, Role, Time, Evaluator)
4. Evaluation logical frame and descriptive summary

5. Findings of every approach being evaluated

- Efficiency: the extent to which results have been delivered with the least costly resources possible
- Effectiveness: the extent to which an objective has been achieved or how likely it is to be achieved
- Relevance: the extent to which the activity is suited to organizational, national and international standards and best practices.
- Impact: results include direct programme outputs, short- and medium-term outcomes, and progress toward long- term impact towards the achievement OAG's vision and mission
- Sustainability: the likelihood of an intervention to continue to deliver benefits for an extended period of time after completion.

6. Conclusion

- Summary of the findings, lessons learnt & suggestions
- Use of findings for management
- Significance of evaluation plan

7. Changes made in the implementation model at different periods

5 Frequency and Schedule

5.1 Monitoring

The SAI -TEAM should monitor the implementation of the strategic and operational plan within the allocated timeframe. The SAI -TEAM is responsible to carry out the monitoring process **quarterly**. It is also expected to submit the monitoring results within 10 working days of the next quarter.

5.2 Evaluation

The SAI -TEAM should evaluate the implementation process of the strategic plan as follows: **Initial stage:** after marketing activities are carried out and operational plan is developed, arrangement should be made to conduct evaluation regarding the significance of the project. At this stage, the SAI -TEAM main concern should be change management.

Yearly: evaluation of the strategic plan should be conducted in collaboration with the management team (executive committee) and SAI –TEAM. The evaluation should concentrate on the relevance as well as priority and working efficiency.

Final stage: on completion of the strategic plan, evaluation should be conducted with the involvement of the stakeholders. At this stage, effectiveness of the strategic plan and its sustainability should be clearly taken into consideration.

Impact Evaluation: Impact study should be conducted prior to the preparation of the next strategic plan. This evaluation should chiefly consider the impact and sustainability of the project and may be conducted by external expertise.

As required: If any unexpected problems/challenges are encountered during the implementation of the strategic plan, evaluation should be conducted at any time as recommended by the Auditor General.

Reference:

INTOSAI Development Initiative (2009). *Strategic Planning: A Handbook for Supreme Audit Institutions*. INTOSAI Development Initiative