

Impact monitoring, evaluation and reporting

Review of approach and proposals for
the future – June 2022

- **Purpose:**
 - Improve our understanding of the **difference we make through public audit**
- **Objectives:**
 - Clarify what impact we are trying to have across all our audit work
 - Outline the types of impact we have and the key sources of our impact
 - Review our existing approaches to monitoring, evaluating and reporting the impact of our work
 - Develop proposals with options on how to take this forward in a holistic way that covers all the audit work Audit Scotland delivers on behalf of the Auditor General and Accounts Commission

Proposed principles to drive our approach

- There is a shared understanding and agreement about the impact we want our audit work to have.
- We take a holistic approach to impact monitoring, evaluation and reporting that is open, transparent and consistent, and covers all our audit work while being flexible enough to meet specific business group needs.
- We take a proportionate approach to impact monitoring, evaluation and reporting depending on the audit product and our intended impact.
- We will place equal value on quantitative and qualitative measures when monitoring, evaluating and reporting on our impact.
- We recognise the connection between the quality and impact of our work and take an integrated approach to these areas.

Our impact: Proposed framework

| | | What | How | Who* |
|----------|---|--|--|---|
| Existing | Immediate impact Basic monitoring (0-6 months) | <ul style="list-style-type: none"> Have our recommendations been accepted? What traction are our products getting? Who are we reaching? | Product by product reach and engagement: Media Social media Web Conferences Committees | Audit teams Comms |
| | Extended impact Basic evaluation (6 months up to 5 years) | <ul style="list-style-type: none"> What's happening with our recommendations? How is our work influencing change? What do stakeholders think of us? | Product by product recommendations tracking: Progress Effectiveness Reflections Stakeholder feedback | Audit teams AQA Comms External perspective |
| Proposed | Long-term impact Wider evaluation (3 years+) | <ul style="list-style-type: none"> What difference have we made through public audit? | Package of products: Track impact of our products on agreed impact goals | Audit teams External perspective |

*Responsibility for collecting, analysing and reporting impact data

In scope

- Considering how to define the impact of audit work and how impact is achieved.
- Reviewing existing approaches to monitoring and evaluating impact across the organisation.
- Developing proposals with different options for a more holistic approach to monitoring and evaluating impact, including both the impact of audit work and basic stakeholder awareness and perceptions of the parties involved in public audit in Scotland.

Out of scope (initially)

- The wider evaluation approach – connected to the refresh of Public Audit in Scotland.
- Questions about how to enhance impact.
- In depth work on the effectiveness or brand recognition of the parties involved in public audit in Scotland.

- We looked at a range of strategic drivers that set out what we are trying to have an impact on:
 - Code of audit practice 2021 – in particular the wider scope audit dimensions
 - Accounts Commission strategy 2021-2026
 - Auditor General's key areas of focus for future audit work
- We noted clear consistency across the Code's wider scope dimensions, Accounts Commission aims and AGS' areas of focus.

- As part of the refresh of Public Audit in Scotland we can look across these sources to propose and agree the collective impact we are trying to have. For example:
 - There is more openness and transparency around public spending, with ongoing strategic review, clear accountability and effective reporting (**financial management and governance**)
 - Public spending plans are more sustainable over the long-term (**financial sustainability**)
 - Public bodies are more effective at setting clear priorities and work more collaboratively with each other to drive continuous improvement and innovation (**vision and leadership**)
 - Public bodies are more effective at targeting resources to improve service delivery and deliver better outcomes for people and communities in Scotland (**use of resources to improve outcomes**)

What we want to know and sources of impact

| Type of impact | What we want to know | Sources of impact |
|---|---|---|
| Immediate impact 0 - 6 months | <ul style="list-style-type: none">• Have recommendations been accepted?• Has there been any immediate action taken to address issues?• How are central and local government, parliament and other organisations responding?• What traction are our products getting?• Who is our work reaching?• What has been the reaction in both the mainstream and social media?• Have we shared our findings at conferences, parliamentary committees, council committees? | <ul style="list-style-type: none">• Blogs• Roundtables• Summary / update reports• Briefings• Statutory reports• Annual audit reports• Performance audits and overview reports• Best Value Assurance Reports• Time spent promoting, discussing and advising on the above |
| Extended impact 6 months up to 5 years | <ul style="list-style-type: none">• What has happened as a result of our work?• Do plans and strategies reference our work?• Have recommendations been implemented?• What do stakeholders think of us and our work? | <ul style="list-style-type: none">• Briefings (when recommendations included)• Statutory reports• Annual audit reports• Performance audits and overview reports• Best Value Assurance Reports• Time spent promoting, discussing and advising on the above• Time spent contributing to external groups |

Immediate impact:

Proposed measures and reporting plans

| Key measures (Basic monitoring 0 - 12 months) | Reporting* |
|---|---|
| <p>Recommendations tracking (new)</p> <ul style="list-style-type: none">Percentage of recommendations that have been accepted (full/partial breakdown) <p>Media and parliamentary monitoring (in place)</p> <ul style="list-style-type: none">Amount of coverage (broadcast and print)Number of downloads (web)Amount of social media engagementAmount of parliamentary engagementAttendance at conferences | <p>Reporting in place</p> <ul style="list-style-type: none">Immediate impact emails to AGS / Commission sponsors / audit teams for one month after publication:<ul style="list-style-type: none">Rounding up coverage (print cuts / broadcast / social media / online / web)Secretary's report at Commission meetings (monthly)Web stats (monthly)Social media stats (monthly)Parliamentary engagement stats (monthly)Corporate performance report to Audit Scotland MT and Board (quarterly) <p>Options for further reporting</p> <ul style="list-style-type: none">Reports on progress with recommendations (annual) <p>*Recognise much of this is already in place. Work in progress with communications team to clarify content, audiences and frequency of reporting.</p> |

Extended impact:

Proposed measures and reporting plans

| Key measures – Internal evaluation (Basic evaluation 6 months - 5 years) | Reporting |
|---|--|
| <p>Description of change resulting from our work (in place)</p> <ul style="list-style-type: none">• Changes influenced by our work• Plans and strategies that reference our work• Improvements in public bodies resulting from our work (advice / sharing good practice) <p>Recommendations tracking (new)</p> <ul style="list-style-type: none">• Percentage of recommendations that are work in progress• Percentage of recommendations that have been implemented• Progress with recommendations• Reflections on effectiveness of recommendations | <p>Reporting in place</p> <ul style="list-style-type: none">• Follow up audit work or audits with several parts• Transparency report (annual)• Corporate performance report to Audit Scotland MT and Board (quarterly) <p>Options for further reporting</p> <ul style="list-style-type: none">• Impact blogs• Reports on progress with recommendations (annual)• Extending transparency report to incorporate recommendations tracking and further case studies / stories of impact (annual) |

Extended impact:

Proposed measures and reporting plans

| Key measures – External evaluation (Basic evaluation 6 months - 5 years) | Reporting |
|---|---|
| <p>Stakeholder perceptions of (in place):</p> <ul style="list-style-type: none">• Annual audit overall• Audit team• Audit report• Impact of specific types of reports <p>Stakeholder feedback on effectiveness of recommendations and influence of key messages (new)</p> <p>Stakeholder awareness and perceptions of the three parties involved in public audit in Scotland (new)</p> | <p>Reporting in place</p> <ul style="list-style-type: none">• Quality of Public Audit in Scotland (QPAS) (annual)• MSP survey (annual) <p>Options for further data collection and reporting</p> <ul style="list-style-type: none">• Impact blogs• Enhanced QPAS report incorporating more qualitative stakeholder feedback• Specific stakeholder feedback reports (Parliament / audited bodies / third sector / citizens and service users)<ul style="list-style-type: none">- Opportunity to join up data collection and reporting methods across stakeholder feedback on effectiveness / influence / awareness / perceptions (for example opinion surveys) |

Resource implications:

Early thinking

| | Internal resource | External resource | Potential resource implications (TBC) |
|-------------------|---|---|--|
| Basic monitoring | <ul style="list-style-type: none"> Resource from communications team and audit teams in place Project support resource in place | <ul style="list-style-type: none"> None | <ul style="list-style-type: none"> None |
| Basic evaluation | <ul style="list-style-type: none"> Some resource from audit teams already in place but will need to be extended – further scoping required Project management and support resource – further scoping required | <ul style="list-style-type: none"> AQA stakeholder survey in place and can be extended Additional external resource required for qualitative feedback | <ul style="list-style-type: none"> Within audit teams / PABV business management team / comms team Annual cost of extending AQA survey and external support for further basic evaluation support |
| Wider evaluation* | <ul style="list-style-type: none"> Will require internal management to design evaluation, procure support and contract manage delivery. | <ul style="list-style-type: none"> Anticipate procuring external support to deliver the wider evaluation. | <ul style="list-style-type: none"> Every three years cost of external support for wider evaluation Within PABV business management team |

*Although out of scope at this stage, we have outlined early thinking.

- Seek feedback on proposals: AGS, Accounts Commission, Internal colleagues, Scottish Government – June - August
- Finalise proposals based on feedback, including considering connections to Commission's emerging communications and engagement strategy and Audit Scotland communications and engagement strategy 2020-23 – Late summer
- Design and implement basic monitoring and evaluation frameworks, including first round of reporting – Before end of 2022
- Start work on long-term impact and evaluation proposals:
 - Connect strategic context reflections with refresh of Public Audit in Scotland.
 - Aim for collective agreement of what we are trying to impact on across Public Audit in Scotland, new Audit Scotland corporate plan and any refresh to Commission's strategy.
 - Later in 2022