

ASSURANCE OVER RESULTS

INTERNATIONAL INSTITUTIONS & DONORS CONSULTANCY TEAM

Conventional financial and compliance audits provide vital assurance that your funds have been spent as intended. But you also want to know whether your projects and programmes have really delivered results on the ground.

As a donor, your main source of assurance over this latter question is the technical activity reports submitted by beneficiaries alongside their financial statements. The data, systems and collection methods for these activity reports are often different from those used for financial reporting, but tell an equally important story as to how your funds have been used.

As proven experts in performance audit and data systems, we can provide you with vital assurance over the quality and relevance of your beneficiaries' performance reporting. We can offer this assurance either as a stand-alone product, or as a complementary add-on to a financial or compliance audit of the same organisation or project.

We offer three distinct types of service, which can be delivered either individually or in combination depending on your needs:

TYPE OF ASSIGNMENT	APPROACH & KEY FEATURES	OUTPUTS
REVIEW AND ANALYSIS OF REPORTED PERFORMANCE	<ul style="list-style-type: none">▶ Compares reported performance with planned performance as per grant agreement, logframe or implementation plan▶ Drills down to investigate reported variances and analyse root causes - based on data, documentation, explanations from the beneficiary, and independent research▶ Can cover short-term outputs and activities and/or (depending on availability of data) longer-term aims and objectives	<ul style="list-style-type: none">▶ Conclusion on effectiveness of reported implementation against objectives▶ Independent analysis of root causes of under-performance, and/or any good practice identified▶ Value-adding and evidence-based recommendations for improving implementation, both of the current project (if not yet complete) and future activities



FOR MORE INFORMATION:

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TYPE OF ASSIGNMENT

APPROACH & KEY FEATURES

OUTPUTS

INDEPENDENT VALIDATION OF REPORTED PERFORMANCE DATA

- ▶ Independent audit of performance data reported by the project or programme, including validation of reported outputs, activities and/or outcomes
- ▶ Corroborates reported performance using supporting evidence (such as Internet/ press coverage, participant lists, conference proceedings and user feedback surveys) to confirm whether actual performance is as reported
- ▶ Assesses not just whether outputs exist and/or events took place, but also how far their scope, content and quality meet required standards and support objectives
- ▶ Can supplement existing evidence with bespoke data collections and analysis – for example e-surveys, interviews/ focus groups and literature reviews

- ▶ Validated version of project/ programme performance report, including any necessary corrections to figures and narrative
- ▶ Separate validation report, including details and rationale for any corrections to the performance report
- ▶ Evidence-based recommendations on how data collection and reporting can be improved in future

REVIEW OF PERFORMANCE REPORTING FRAMEWORK & SYSTEMS

- ▶ Focuses on whether the project / organisation's performance framework and reporting systems are fit-for- purpose
- ▶ Assesses whether monitoring systems are accurately capturing activities and outputs on the ground
- ▶ Assesses whether captured data is accurately and transparently reported both internally and externally
- ▶ Examines how well the performance framework / indicators map to intended objectives and outcomes, and hence provide assurance as to their achievement

- ▶ Conclusion on accuracy and robustness of systems for collecting and reporting performance data
- ▶ Conclusion on fit between indicators / reported data and the results which they are intended to represent
- ▶ Recommendations for future improvements to data quality and/or coherence of performance framework

