Quality analysis of a performance audit by the federal court of accounts (brazil) according to the statements of the joint committee on standards for educational evaluation

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ABSTRACT

This paper approaches a quality analysis of a performance audit conducted by the Federal Court of Accounts – Brazil (TCU) on the University for All Program (Prouni) with the aim to identify improvement opportunities. This research adopted the quality standards for evaluation purpose stated by the Joint Committee on Standards for Educational Evaluation (JCSEE). It was a single-case study. A documental analysis of the working papers, the audit report, and interviews with people involved in the audit was carried out. The JCSEE quality standards, comprised of 200 statements, were translated into Portuguese and adapted to a questionnaire that was used in the interviews. The audit received a good score in four of the five standards evaluated (Propiety, Feasibility, Accuracy and Utility), but it got a low score in Accountability. These results showed that the audit process, findings and products could have different possible uses. Moreover, the audit process had a suitable level of effectiveness and efficiency, and it was considered impartial, correct, proper and fair, so that its findings, purposes and process are reliable. However, documentation and communication issues related to the work developed can have some improvement.

Keywords: Performance Audit; Quality Standards.

1. INTRODUCTION

This study aimed to analyze the quality of a performance audit conducted by the Federal Court of Accounts – Brazil (TCU) according to the standards established by the Joint Committee on Standards for Educational Evaluation (YARBROUGH et al., 2011). The object of the audit assessed was the University for All Program (Prouni), which the Brazilian Ministry of Education promotes. The aim of the program is to facilitate access to higher education, especially to low-income students by providing scholarships. This audit was performed in 2008.

It is worth mentioning that the JCSEEC standards are applicable to evaluations in general, and, although performance audit is called an audit, it is actually an evaluation activity (BARZELAY, 2002).

According to the TCU (2010), a performance audit is the independent and objective examination of economy, efficiency, efficacy and effectiveness of government organizations, programs and activities, intended to improve public governance.

The definition of performance audit adopted by the TCU coincides with Barzelay's thoughts (2002) on the objectives of this type of audit: to promote performance accountability of the programs or entities assessed. All these features characterize performance audit as an evaluation approach (MARK; HENRY; JULNES, 2000).

Once we accept that performance audit is an assessment method, guaranteeing good quality is important to maximize its influence (HENRY, 2003). The quality of evaluations or the quality of the performance audit, in this case, is an essential aspect to use this evaluation method (WEISS, 2005; HENRY, 2003; UNDP, 2011). Attention to the quality of the evaluation is even common sense and, sometimes, it may be implicit (COOKSY; MARK, 2011).

Henry (2003) highlights that a common aspect in some evaluation cases, whose outcomes and findings influenced changes in public policies in the United States: was the high technical quality of the evaluations performed. Besides, he mentioned that if these findings had had any technical fault, as a reflection of a poor quality work, evaluations would probably not have exerted such influence.

The factors that affect any assessment are closely related to the way it is conducted. The main observations on the way to carry out an evaluation include relevance, credibility, and quality, ability to generate important findings, the evaluator's communication skills and the time to present results. There is a strong relationship between the evaluation quality and its use (UNDP, 2011).

Therefore, as the major aim of analyzing the performance audit conducted on Prouni was to identify its influence on changing this public policy, it was neces-

sary to analyze previously the quality of the audit performed by the TCU.

2. METHODOLOGY

This paper is a case study on the performance audit conducted by the TCU on the University for All Program (Prouni). The single-case study methodology was chosen in order to understand a complex social phenomenon (YIN, 2010), such as the influence of an evaluation on a public policy. Case studies allow dealing with a large variety of evidences collected by document analysis, interviews and observations.

The Prouni audit was selected because it has been five years since it was performed, enough time to notice changes in the program. Besides, this subject was widely spread in the media.

This research analyzed working papers and the audit report. In addition, the evaluation standards were the ones proposed by the Joint Committee on Standards for Educational Evaluation (YARBROUGH et al., 2011). This organization gathers the main professional entities responsible for evaluating education in the United States, and their American national standards guide this practice. These standards are referred to broadly in literature as tools that ensure the quality and the credibility of evaluations (SERPA, 2010).

There are five standards and they are comprised of 200 statements. These statements were organized in a questionnaire, in which the respondent was supposed to answer whether the statements were fully followed, partially followed or not followed during the performance of the audit. The statements were interpreted and translated by the researcher and their terms were adapted to the Brazilian reality.

The coordinator and the supervisor of the audit, in person, answered the questionnaire separately. In both cases the researcher was present in order to clarify any points that could be unclear. The application of the questionnaire lasted 3 hours and 30 minutes and 2 hours and 40 minutes, respectively. The main author of this paper was in the audit team, but did not answer the questionnaire.

All the answers were transferred to an electronic spreadsheet and the simple average was calculated for each statement and for each quality standard and their factors.

Applying the questionnaire to someone who did not participate directly in the audit was not possible due to the great amount of time needed to answer it and the lack of people who knew the process of the audit performed. Answering the questionnaire only by analyzing the audit working papers is not possible because some factors of the quality standards were subjective and required personal information from those whom participated in the audit.

3. RESULTS AND ANALYSIS OF THE EVALUATION OF THE AUDIT QUALITY

The application of the questionnaire, consisting of all the 200 statements of the five quality standards proposed by the Joint Committee on Standards for Educational Evaluation, allowed the evaluation of the quality of the performance audit conducted by the TCU on Prouni.

The audit received high scores for quality in almost all standards, except in the Accountability Evaluation standard. The main results are displayed in the graph below.

Figure 1:
General results of the application of the JCSEE quality standards to the Prouni audit
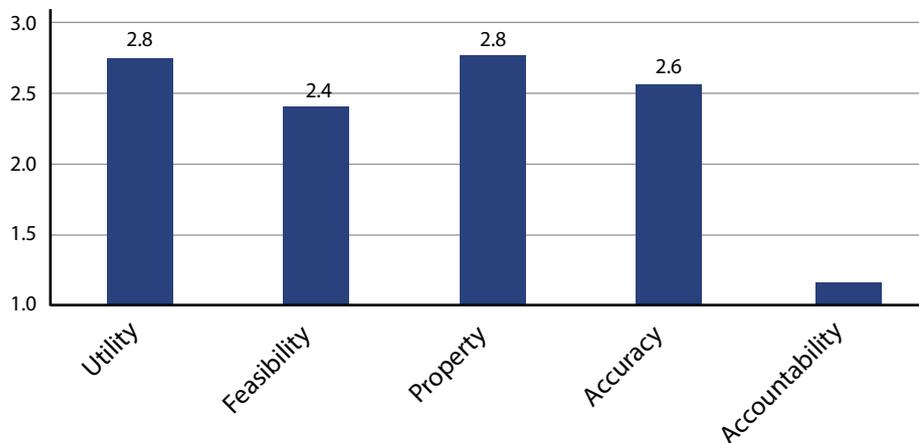
Source: Authors.

Table 1:
Results for the Utility standard after the application of the JCSEE quality standards to the Prouni audit.

Source: Authors.

U – UTILITY – Average	2.76
U1 – Evaluator Credibility	2.78
U2 – Attention to Stakeholders	2.90
U3 – Negotiated Purposes	2.81
U4 – Explicit Values	2.90
U5 – Relevant Information	3.00
U6 – Meaningful Processes and Products	3.00
U7 – Timely and Appropriate Communicating and Reporting	2.00
U8 – Concern for Consequences and Influence	2.67

Keeping in mind that the scale used was of three points, Utility, Feasibility, Propriety and Accuracy obtained the highest scores. The low score for Accountability (1.2) was not a surprise, because the statements of this standard refer almost exclusively to the preparation of documents to conduct internal and external meta-evaluations, which TCU does not perform. Only two studies were found in the literature mentioning this type of evaluation in the TCU (HEDLER; TORRES, 2009; SERPA, 2010). Generally, the audit documentation is not usually prepared for meta-evaluations.

The results for each standard will be presented next in more detail.

3.1 UTILITY

The Utility standards refer to the extent to which the stakeholders of Prouni find evaluation processes and products valuable in meeting their needs. A good way to consider the utility of evaluation is to examine the variety of possible uses for the evaluation processes, findings and products (YARBROUGH et al., 2011).

In this standard, the score for the audit was 2.76, and this shows a high level of utility. The table below shows the results for each subdivision of the statements included in the Utility standard.

It is clear that the statements in the U7 subdivision clearly obtained the lowest results. This standard has statements regarding the adaption of the audit report to different audiences. It also considers broader social implications of the evaluation. Thus, the audit report and its information could be adapted for the visually and hearing impaired. Moreover, there was no communication plan to disseminate audit information, and no interaction with the community members was promoted, not even in social networks.

3.2 FEASIBILITY

The Feasibility standards refer to the effectiveness and efficiency level of an evaluation. Improving feasibility enhances the evaluation in three ways: a) it highlights logistical and administrative requirements that need to be managed in order to ensure a good evaluation project; b) it makes existing and possible procedures meet for a particular evaluation; c) it is a prerequisite for other quality aspects, because feasibility improves the use of the resources available and the efficiency of activities in an evaluation process (YARBROUGH et al., 2011).

The audit obtained the second lowest score in Feasibility (2.4), although this score cannot be considered low. The next table details the scores for each component in this standard.

Subdivision F4 was marked with the lowest score in Feasibility. Among other aspects, it is related to the identification of evaluation costs and to the cost-benefit analysis of strategies adopted in the evaluation. There was no clear analysis of the cost-benefit of the actions carried out in the audit. In addition, there was no discussion on this topic with the key stakeholders in order to identify different points of view. Finally, the identification of all the important costs in the evaluation was not a common practice in the audit.

3.3 PROPRIETY

The Propriety standards support what is proper, fair, legal, right and just in evaluations. Issues related to the evaluator's and the participants' responsibilities, ruling systems, and roles and tasks inherent to the evalua-

Table 2:

Results for the Feasibility standard after the application of the JCSEE quality standards to the Prouni audit.

Source: Authors.

F – FEASIBILITY – Average	2.42
F1 – Project Management	2.42
F2 – Practical Procedures	2.88
F3 – Contextual Viability	2.22
F4 – Resource Use	2.17

tion professional practice are included in this standard (YARBROUGH et al., 2011).

The Propriety standard obtained a high score, 2.78. The table below details the components of this standard.

Subdivisions P2 and P7 were considered not applicable in this case, because there was not a formal agreement between the TCU and the auditees to perform the evaluation. Besides, the members of audit teams are not disbursement officers who monitor the expenses when conducting the audit.

3.4 ACCURACY

The Accuracy standards refer to the reliability of evaluation propositions and findings, especially those that support judgments about the quality of the program and its components. Accuracy is usually achieved through solid theory, methods, evaluation design and solid arguments (YARBROUGH et al., 2011).

The score for this standard was 2.57 in the audit evaluated. The next table displays the components of this standard.

Subdivisions A3 and A8 obtained the lowest scores for the Accuracy standards. Among other aspects, subdivision A3 refers to the replication of information sources (triangulations) and to the consultation with experts to share concerns and technical procedures related to reliability. Subdivision A8 consists of devel-

oping a communication plan, issuing partial reports during evaluation, pilot testing data presentation, caring about translating documents into other languages, and using other media to communicate, such as movies and photographs.

The TCU does not issue formal or informal partial reports to stakeholders during the audit, and it does not perform pilot tests on the best way to present data before issuance of the final report. Besides, the report does not focus on each stakeholder's particular interests, because the only final report is directed to all audiences. The ideal situation would be issuing a beneficiary-focused report, another one focused on higher education institutions, and versions aimed at other audiences.

3.5 EVALUATION ACCOUNTABILITY

The Evaluation accountability standards refer to the responsible use of resources to produce value. This standard investigates the implementation of the evaluation, the ways to improve it and its importance to stakeholders. It basically includes all the documentation of the whole evaluation process (YARBROUGH et al., 2011).

This was the lowest-scored standard in the evaluation, 1.17. The table below details the components of the accountability standards.

Table 3:

Results for the Propriety standard after the application of the JCSEE quality standards to the Prouni audit.

Source: Authors.

P – PROPERTY – Average	2.78
P1 – Responsive and Inclusive Orientation	2.58
P2 – Formal Agreements	n.a.
P3 – Human Rights and Respect	2.57
P4 – Clarity and Fairness	2.86
P5 – Transparency and Disclosure	2.90
P6 – Conflicts of Interests	3.00
P7 – Fiscal Responsibility	n.a.

Table 4:
Results for the Accuracy standard after the application of the JCSEE quality standards to the Prouni audit.

Source: Authors.

A – ACCURACY – Average	2.57
A1 – Justified Conclusions and Decisions	2.79
A2 – Valid Information	3.00
A3 – Reliable Information	2.20
A4 – Explicit Program and Context Descriptions	2.60
A5 – Information Management	2.61
A6 – Sound Designs and Analysis	2.75
A7 – Explicit Evaluation Reasoning	2.75
A8 – Communication and Reporting	1.86

All subdivisions of the Evaluation Accountability standards were marked with low scores. They are related to information documentation issues and internal and external meta-evaluation processes in the evaluation.

Usually, there is no clear definition of the audience that will need the audit documentation nor for what reasons. Documentation was not cataloged nor was there a table with the information needed. There was no review of the documentation check completion, quality and value. There was no clear identification of whom could provide which information in order to facilitate meta-evaluations. In addition, there was no internal or external meta-evaluation of this evaluation, neither a planning process to perform it.

4.   FINAL REMARKS

The findings presented in this paper indicated that the performance audit on Prouni had good quality according to the standards adopted by the Joint Committee on Standards for Educational Evaluation (YARBROUGH et al., 2011). This shows that the audit had greater potential to influence changes in the public policy evaluated (HENRY, 2003).

It is worth highlighting that in a previous study on this matter (VIEGAS; LIMA, 2014), aimed at identifying the influence of the Prouni audit on the changes in the public policy, several influence mechanisms were identified, according to Henry and Mark model (2003; 2004). This means that the audit contributed to promote changes in the public policy, including saving of resources.

One of the factors that contributed to this influence was the high-quality work performed (HENRY, 2003). The quality evaluation of the audit based on the JCSEE evaluation standards showed good results for Utility, Feasibility, Propriety and Accuracy. This shows that the audit is useful in the process and provides useful findings and products. Besides, the analysis revealed adequate levels of effectiveness, efficiency, impartiality, correction, opportunity and relevance. It also showed that the findings, purposes and process are reliable (YARBROUGH et al., 2011).

Finally, the main aspect to be improved is the need to enhance the documentation of the data collected and of the analyses performed. Moreover, the audit the execution of meta-evaluations, both internal and external, was not considered when conducting the audit, i.e., the documentation produced was not intended for that purpose. Meta-evaluations are one of the quality assurance tools that the TCU could adopt to improve continuously its work processes and audit quality control mechanisms.

Table 5:
Results for the Evaluation Accountability standard after the application of the JCSEE quality standards to the Prouni audit.
Source: Authors.

E – EVALUATION ACCOUNTABILITY – Average	1.17
E1 – Evaluation Documentation	1.42
E2 – Internal Metaevaluation	1.10
E3 – External Metaevaluation	1.00

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