

Audit und Evaluation Substitute, Komplemente oder Antagonisten?

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Aufbau meines Vortrags

1. Zur Einstimmung
2. Audit und Evaluation
3. Schluss

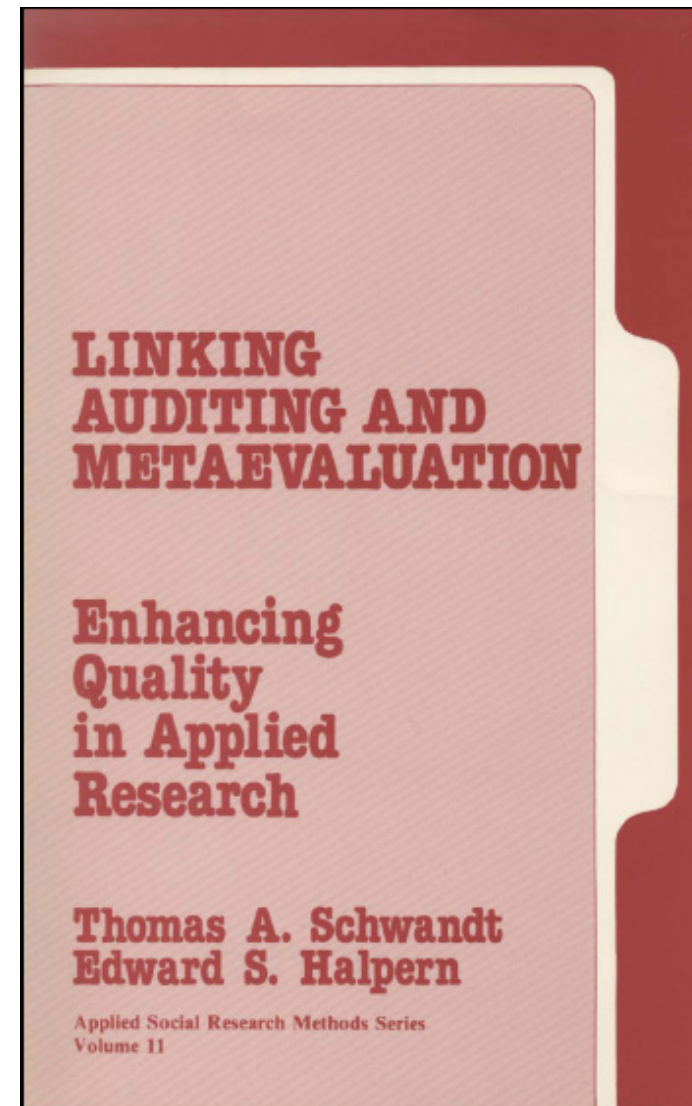
1. Zur Einstimmung

Wie ich – als Evaluator – mit Audit konfrontiert wurde.

Thomas A. Schwandt /
Edward S. Halpern (1988):

Linking Auditing and Metaevaluation.

Newbury Park: Sage.



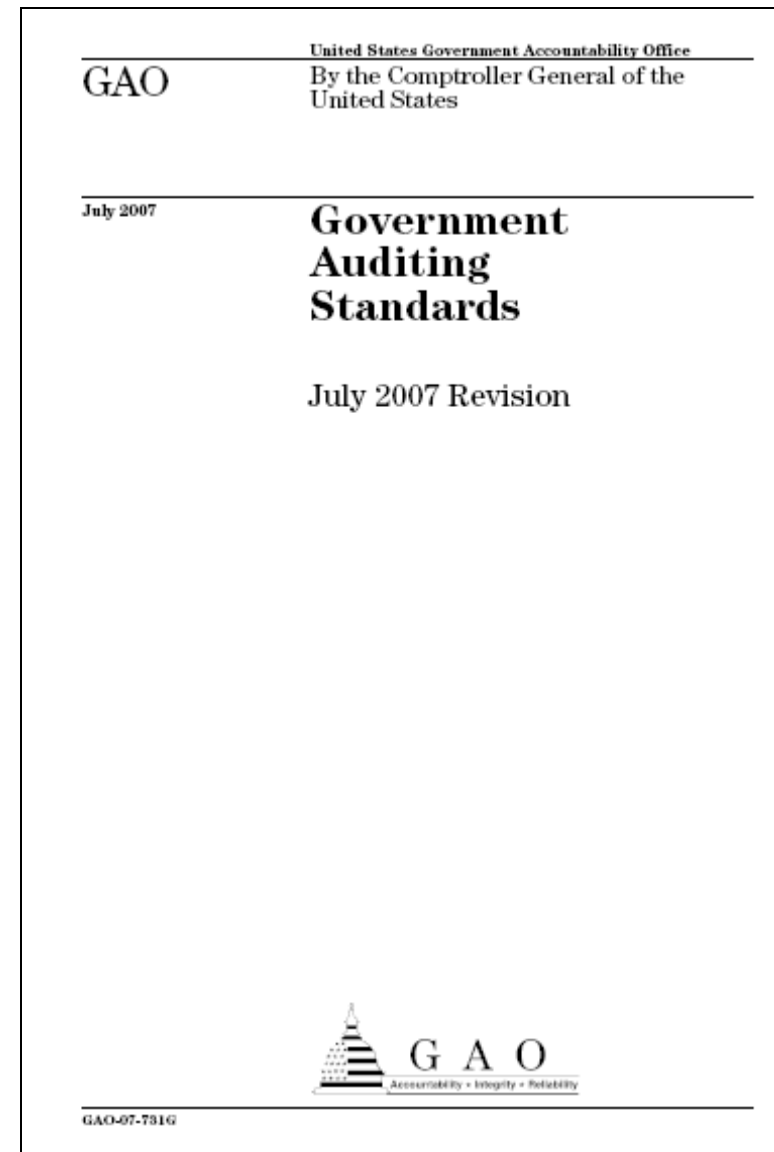
U.S. Government Accounting Office:
Government Auditing Standards.
Washington DC: GAO.

Auch bekannt als:

- "The Yellow Book"
- Generally Accepted Government Auditing Standards (GAGAS)

GAO heute
Government Accountability Office

Aktuell: Fassung vom Juli 2007



Eleanor Chelimsky (1995)

Contrasting Auditor and Evaluator Emphases in the Performance of Program Assessments

International Evaluation Conference
Vancouver, November 1995

Assessment Dimensions	Contrasting Auditor and Evaluator Emphases in the Performance of Program Assessments	
	Auditor Emphasis (A)	Evaluator Emphasis (E)
Program objectives	For A, it is essential to formally pin down stated program objectives because program success is most often measured against objectives. Hence, vagueness, uncertainty, or lack of consensus in the program's objectives is a major problem for the auditor.	E tries to understand objectives but does not require defining precision since program effectiveness is not necessarily measured against program objectives. E is more interested in measuring what happened as a result of the program (i.e., both intended and unintended effects) and in comparing that to what would have happened in the absence of the program.
Program implementation or operations	A's assumption is that if implementation is correctly performed (i.e., performed according to generally accepted yardsticks), this will be followed by the desired outcomes. A thus looks at how a program is supposed to operate (criteria), considers what is found (condition) to the prescribed criteria, and bases its conclusions about the quality of implementation on the correspondence between the two.	The correspondence between correct and actual implementation does not get a great deal of attention from E because E's assumption is that the relation between program implementation and observed changes in program data has to be demonstrated. E's interest will be most often in analytical descriptions of program implementation and its variations, in the incidence of different operational characteristics, and in linking operational activities to changes in outcome data.
Program results or facts	A compares "what happened" in the program on selected outcomes with the program objectives for those outcomes and defines success in terms of the degree of correspondence between the two.	E compares "what happened" in the program with what would have happened had the program not been implemented, and defines success in terms of the net effects of the program (i.e., those which are directly due to the program and would not have been observed absent its implementation).
Formulating project questions	A's questions -- based on the definition of auditing -- are almost always normative. They are frequently not aimed at generalizations but rather at identifying deficits in a particular case or program.	E's questions are likely to be cause-and-effect, descriptive, or prospective, as well as (more rarely) normative. E's questions are often aimed at generalization.
Designing projects	A's designs of choice are the case study or survey, almost always referenced to criteria in both cases.	E designs projects in terms of the kind of evaluation questions posed (e.g., descriptive, normative, cause-and-effect, prospective). E uses many designs (e.g., the experimental design and its variations, time-series analysis, meta-evaluation, etc.) in addition to the case study and survey.
Collecting data or evidence	A is greatly concerned that evidence emanates from authoritative sources, and places heavy reliance on documentary evidence. A gives much attention to the verification of planned program procedures. Interviews and questionnaires provide supplementary information.	E places heavy reliance on structured interviews and questionnaires, and is concerned with the quality of the instruments used, and with the validity and reliability of the data collected. E's emphasis is on the comparability of the data collection procedures with the design, on the one hand, and with the analysis to be performed, on the other.
Recording and storing data or evidence	A tends to record (and to archive) data in a linear, chronological way. This is related to the use of referencing as a quality-control mechanism.	E groups data to facilitate both the analysis to be performed, and the eventual re-use of the data in meta-evaluation, for example, or in a report requiring re-analysis of the data.
Analyzing data	A's analysis tends to focus on individual cases, searching for critical events or discrepancies. In large-scale audits, some statistical techniques are currently being applied but these do not usually tend to make use of statistical probability.	Among the elements always included by E in a formal project design is the analysis plan. This plan is developed to provide the information needed to answer the question posed -- taking into account the design, the sample, the type of data being collected and alternative analysis techniques. Data quality is carefully reviewed for validity and representability. E often generates estimates of errors or conditions based on principles of statistical probability using statistical concepts like mean and variance. Deals with data aggregated across many cases.

Seminar bei der Eidgenössischen Finanzkontrolle am 19. Januar 1998



Michael Power (1997):

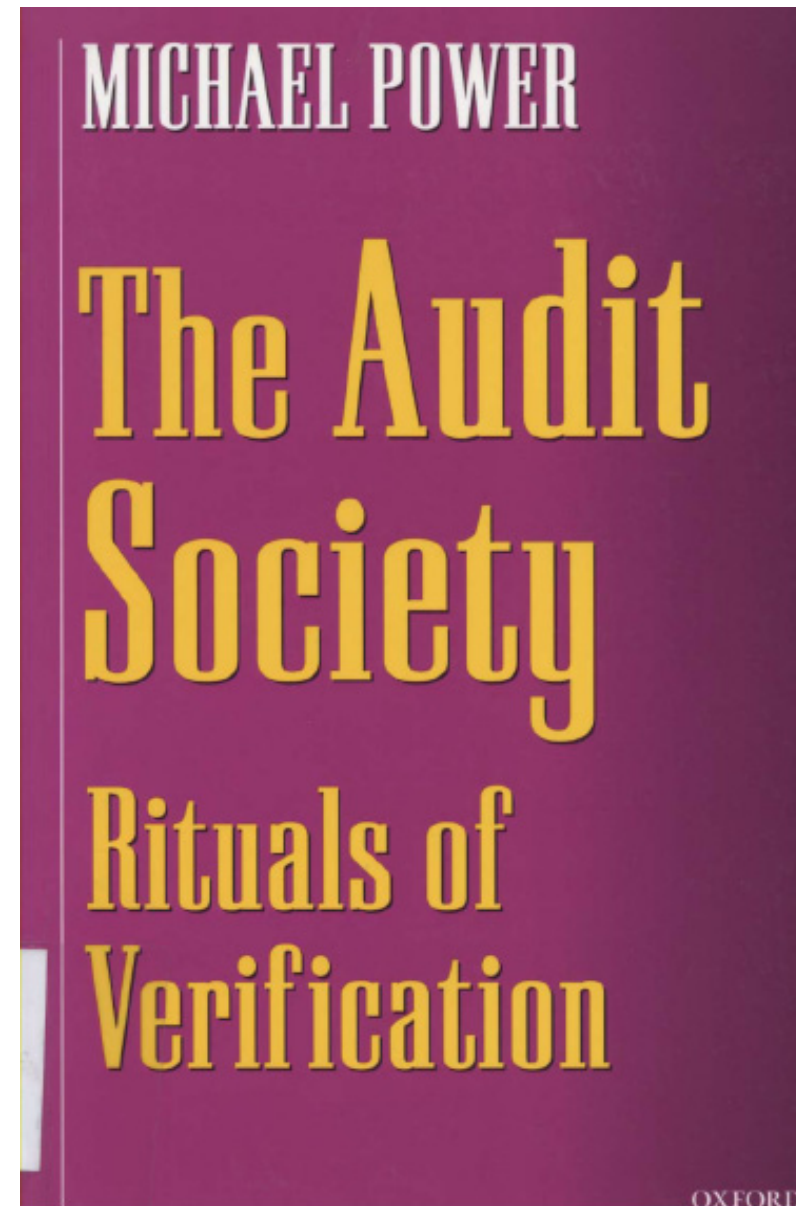
The Audit Society.

Rituals of Verification.

New York: Oxford University
Press.

Stichworte:

- Evaluitis (neulich B.S. Frey)
- Evaluation als Ritual (Schwarz)
- Evaluation als Inquisition (Hornbostel)
- ...



Auditing ist nicht alleine, siehe etwa

- Strategisches Controlling,
- Wirkungsrechnung,
- Akkreditierung,
- Monitoring,
- Qualitätsmanagement,
- Performance Measurement,
- Wirkungsindikatoren u.v.m.

2. Audit und Evaluation

1. Funktion:

Kontrolle

versus

Bewertung

2. Beurteilungsgrundlagen

Konformität (compliance) mit Rechtsgrundlagen

versus

Werte und Wirkungen

3. Erkenntnistheorie

Regeln der Rechnungslegung
(Code richtig / falsch; absolute Objektivität)

versus

Empirische Sozialforschung
(multipel, variabel von Positivismus bis Radikaler
Konstruktivismus)

4. Methodik

Professionelle Expertise

versus

Sozialwissenschaftliche Methodenlehre

5. Verhältnis zum Gegenstand

Hochreguliert

versus

offen und flexibel

6. Bedeutung von Vertrauen (trust)

exklusiv extern

versus

intern und extern

7. Ergebnisse

Eindeutigkeit

versus

Ambiguität

„In comparison with evaluative practice, which often generates conflict and ambiguity, audit is attractive for its apparent objectivity.“
(Power 1997: 114).

3. Schluss

Es ist ein Irrtum zu glauben, dass sich Instrumente ausschliesslich durch ihren Gegenstand definieren!

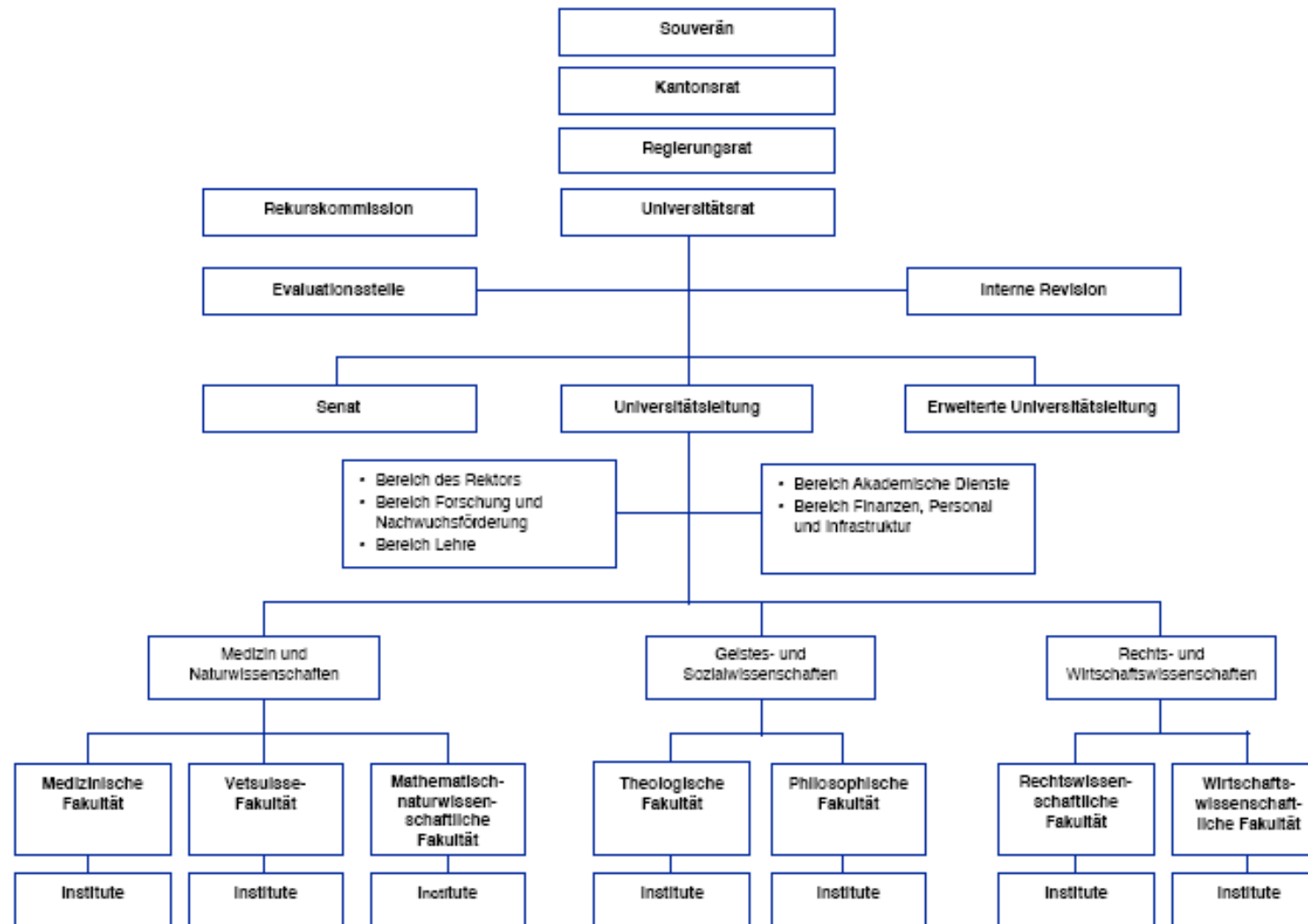
→ ‚performance audit‘ ist nicht mehr Evaluation als ‚financial audit‘

Audit und Evaluation unterscheiden sich radikal und sollten deutlich voneinander unterschieden werden, separat realisiert und unterschiedlich genutzt werden.

Audit und Evaluation sind
keine Substitute oder Komplemente!

Also sind sie Antagonisten?

Organisations- und Leitungsstruktur der Universität



Evaluationsstelle

Die Evaluationsstelle [...] hat den Auftrag, Evaluationen für alle Bereiche der Universität durchzuführen. Zwecke der Evaluationen sind die **Erhebung, Sicherung und Verbesserung der Qualität** der Arbeit in Forschung, Lehre, Dienstleistung, Leitung und Verwaltung, die **Erarbeitung von Entscheidungshilfen** bei der mittel- und langfristigen strategischen Planung sowie die **Rechenschaftslegung gegenüber der Öffentlichkeit**.

Die Evaluationsstelle ist von der Universitätsleitung unabhängig und direkt dem Universitätsrat unterstellt [...]. Die Evaluationsstelle ist fachlich gegenüber dem Universitätsrat unabhängig

Interne Revision

Die Interne Revision erbringt unabhängige und objektive Prüfungs- („Assurance“) und Beratungsdienstleistungen („Consulting“), die darauf ausgerichtet sind[,] Mehrwert zu schaffen und die Geschäftsprozesse zu verbessern.

Die Interne Revision wirkt unterstützend bei der Erreichung der Universitätsziele. Sie beurteilt die Wirksamkeit und Effizienz des Risikomanagements, des internen Steuerungs- und Kontrollsystems sowie der Führungsprozesse („Governance“) und trägt zu deren Verbesserung bei. Die Interne Revision überprüft ferner die Einhaltung von Normen (Compliance).

Quelle: Website der Universität Zürich www.uzh.ch

Strassenverkehrskontrolle und Entwicklungsabteilung der Autoindustrie

Audit und Evaluation

sind weder Substitute noch Komplemente

aber auch nicht zwingend Antagonisten.