

# Evaluating your own organisation

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SWISS NATIONAL SCIENCE FOUNDATION

# Evaluating is one of our core competences

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- \_ We evaluate applications for smaller and bigger projects
- \_ We evaluate processes
- \_ We evaluate finances
- \_ We evaluate projects and programmes during their duration
- \_ We evaluate output and outcome of projects
  
- \_ Who evaluates us?



# Do we need evaluating our own organisation?

# External Audits Regulated by law

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## Annual financial statement (Foundation)

Control of the financial statement

## Financial surveillance authority (Governing power)

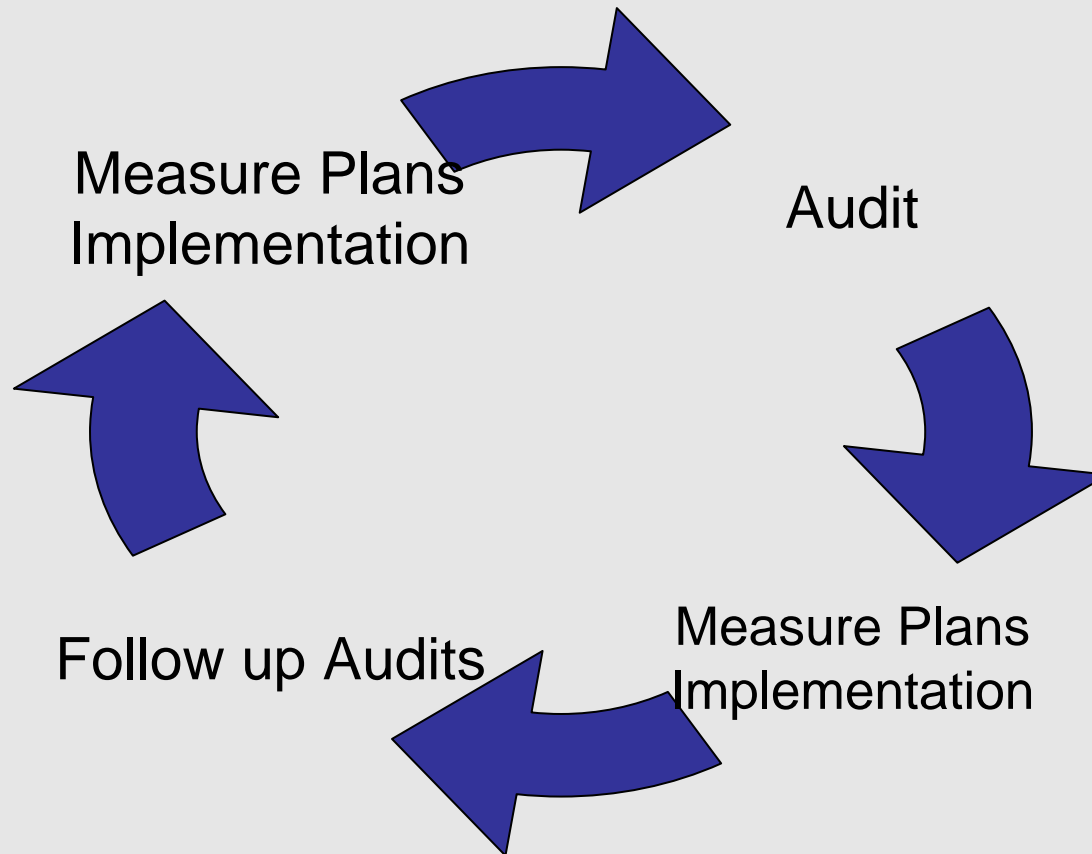
Legitimate expenditure of subsidies

# Internal Audits

## Framework of the internal audits

- \_ Not a scientific, but a management audit
- \_ Is defined in the statutes
- \_ Report to the president of the foundation council
- \_ Independent from the Swiss federal audit office
- \_ Executed not by peers, but by an external audit company

# Audit cycle



# Internal Audits

## Framework of the internal audits

- \_ Implementation control by follow-up audits
- \_ Not routine blinded
- \_ 4 – 5 audits a year
- \_ Audit plan is defined every year
- \_ Continuity and consistency in the audits

# Auditgoals

## The fields are audited under the following aspects

- \_ Efficiency and expedience of processes
- \_ Integrity of information
- \_ Transparency
- \_ Conformity with internal guide lines/coverage of the operation by directives
- \_ Securing the earmarked use of funds
- \_ Accountability towards the groups of interest
- \_ Dissociate the tasks/existence of effective control mechanism



# Audit fields

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## **Management of the application process**

Do rules exist and how are they followed?

## **Funding programmes for individuals**

Better differentiation between the instruments

## **Budget and budget process**

Are the procedure and responsibilities defined?

## **IT-Security**

How safe is our IT-System?

# Audit fields

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## **Purchase of services**

Do we get the best for the best price?

## **Financial reports**

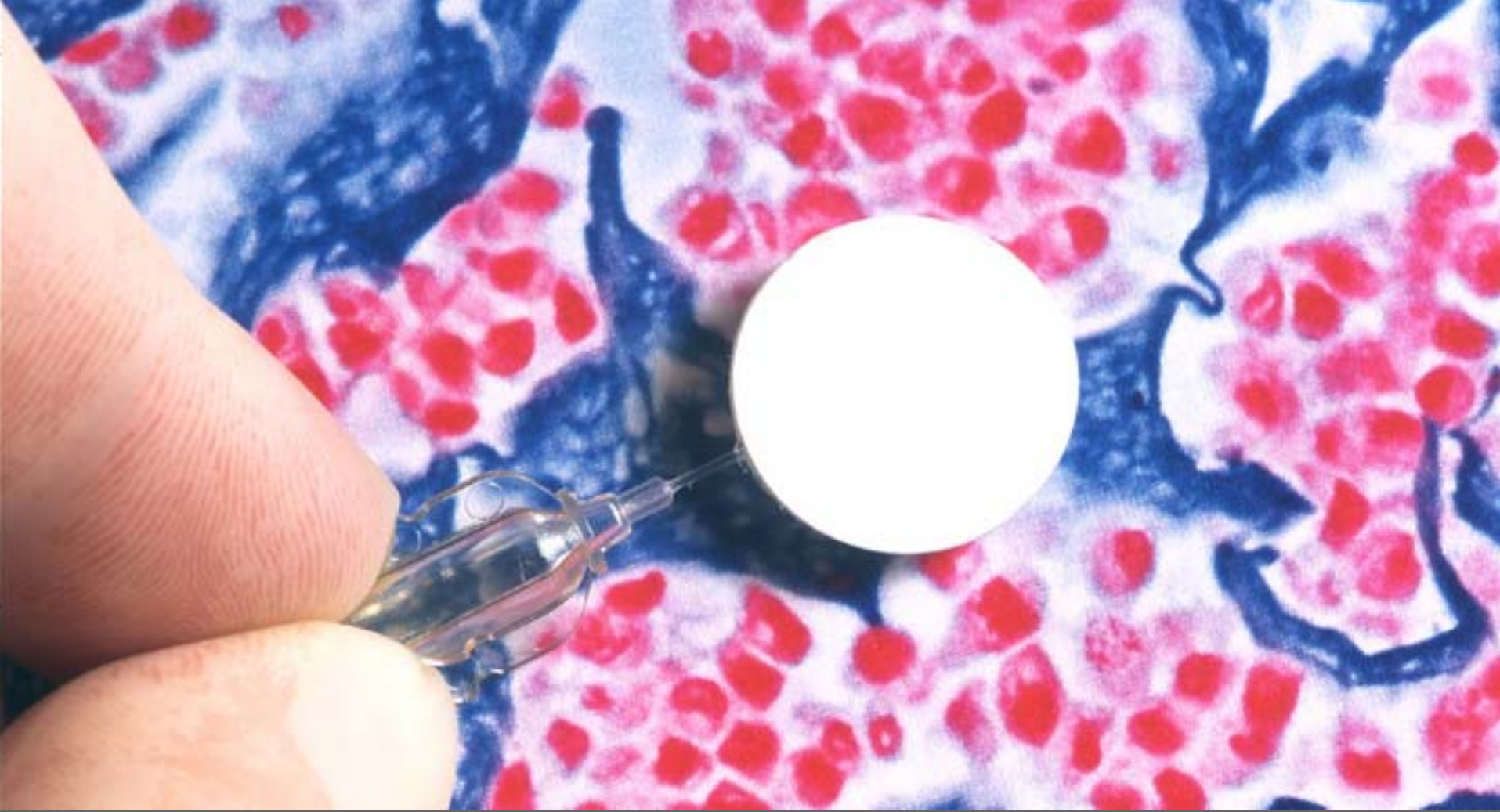
How can we be sure that the money is properly spent?

## **Assessment of the human resource department**

Recruiting and selection process

## **New booking system of the awards**

How did we adapt with the new accounting system?



**Advantage: detailed report, as only a small part of the organisation is audited**

# Advantages

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- \_ Reflects our working habits
- \_ all parts of the organisation are screened
- \_ Continuous improvement process
- \_ Improves new procedures as well

# Disadvantages

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- \_ Some recommendation not adapted to our organisation
- \_ Some recommendation are already planned to be adopted
- \_ No positive feedback in the audit reports

# Challenges

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## **Long term development**

How to develop the internal audit and how to choose new audit themes

## **Evaluate the evaluators**

Do we have the best auditors?

[www.snf.ch](http://www.snf.ch)



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