Performance audit, monitoring and evaluation
Economy, efficiency & effectiveness

Context
Financially healthy and sustainable economic public policies and projects need to be based on a thorough understanding and consideration of how these impact our communities. In times of economic slowdown and the resulting budget cuts in public spending, it is essential that more effective and efficient means for measuring the impact of government authorities’ efforts are implemented. This is achieved through analysis & monitoring of on-going projects and through post implementation impact studies.

Main challenges
The current control and measuring techniques applied by public authorities may not be adequate anymore to deal with the growing challenges and budget constraints. The process of measuring the impact of an incentive or a new policy or even a project’s progress needs to be done in a manner that simultaneously provides insight into how government’s efforts can be structured to be more economical, efficient and effective but also to consider environment and equity aspects.
Our solution

Deloitte provides a number of tailored solutions to fit your individual requirements:

Auditing, monitoring and evaluating are all part of sound public management. These disciplines are similar and complementary but cover different issues:

Performance audits assess the activities of organisations or agencies in order to determine if available resources are used with due care through economical efficient and effective means.

Monitoring the implementation of new policies and assessing the impact of policies is done to ensure that budgets are adhered and intended outcomes may be achieved.

Evaluation refers to the design and implementation of the initiatives by assessing the intended or the unintended impact.

We carry out ex ante evaluations and impact assessments, mid-term and ex-post evaluations, monitoring of policy implementation and performance audits of projects, organisations and agencies.

Contacts

Tom Pfeiffer  
Partner | Audit  
+ 352 451 454 246  
topfeiffer@deloitte.lu

Georges Kioes  
Partner | Public Sector Industry Leader  
+352 451 452 249  
gkioes@deloitte.lu

Olivier Wolf  
Manager | Audit  
+352 451 452 412  
olwolf@deloitte.lu

Deloitte Luxembourg  
560, rue de Neudorf  
L-2220 Luxembourg  
Tel: +352 451 451  
Fax: +352 451 452 401  
www.deloitte.lu