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Audit of the EU's LIFE Programme: Qualitative and quantitative analysis of data used for project selection and monitoring.

European Court of Auditors

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Introduction to the audit

The EU's LIFE programme aims to fund projects that contribute to the development and implementation of EU environmental policy.

The LIFE "Environment" component of the programme co-finances innovative projects related to the environment, across a wide spectrum including, for example, climate change, water, air, soil, chemicals...

The average annual budget is about €120 million.

The audit examined whether the design and implementation of the LIFE Environment programme promoted the effectiveness of the programme.





Methodology and type of data

Visits to 25 projects in 5 EU Member States.

Desk check and database analysis of 70 EU wide projects to verify project selection, monitoring, and project websites.



Data sources

Two European Commission databases for project selection , monitoring, and results.

Reports from beneficiaries, Commission, and sub contractors.



What we measured

The audit included examination of:

- Reasonableness of project management costs.
- Qualitative assessment of project websites.
- Effectiveness of selection and monitoring procedures for environmental projects.



How we measured

Extracts from two web based databases to excel, to facilitate analysis.

Analysis of project evaluation report.

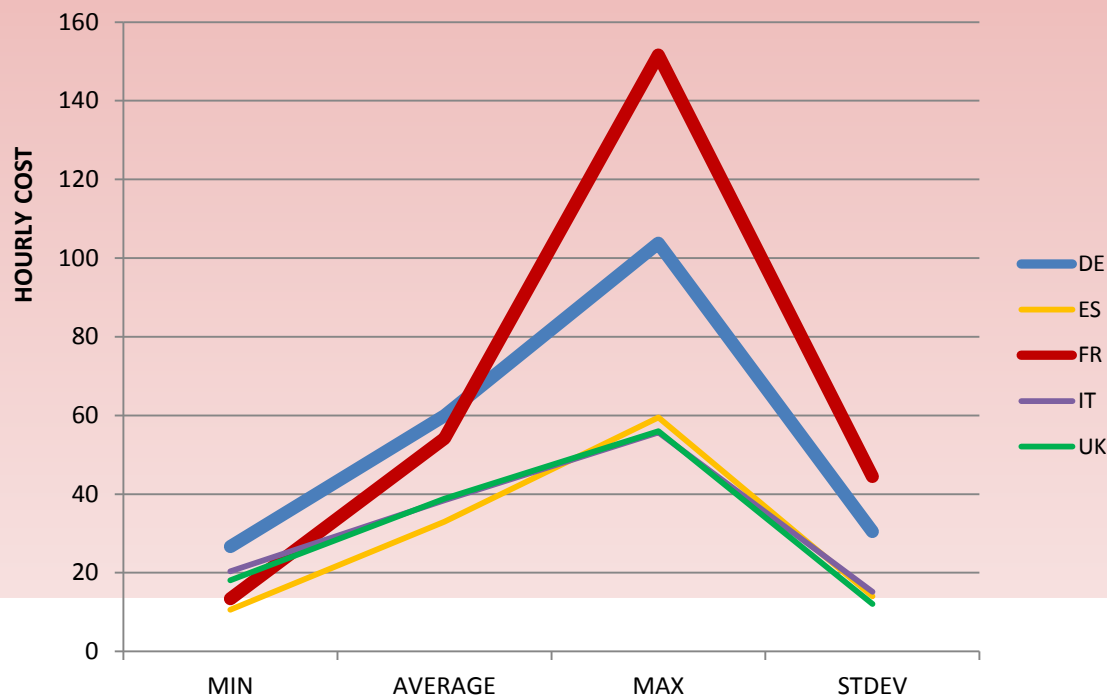
Application of standard audit programmes to project selection information and analysis of websites.

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Example 1: Quantitative Analysis of data

Use of simple statistical techniques to analyse wide variations in cost items:



Example 2: Qualitative analysis of data *Project websites*

About 10 assessment criteria agreed with auditee, and rated as poor / adequate / good. E.g. “The website provide only terse explanations” would be rated “poor”, and “The information provided is very detailed and well presented” was rated “good”.

The analysis resulted in an overall qualitative assessment of websites, presented like this:



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Example 3: Qualitative analysis of data *Project selection process*

Audit based on extract from auditee database used to manage project selection process;

The audit included an analysis of the selection procedure for 70 projects using 17 standard questions.

Questions required “yes / no” answers, and were a mix of mostly factual, (e.g. “does the project assessment identify communication, experience-sharing, networking and dissemination activities?”) , and more qualitative, requiring auditor’s justification (e.g. “are the evaluation points sufficiently motivated by the underlying project description?”)

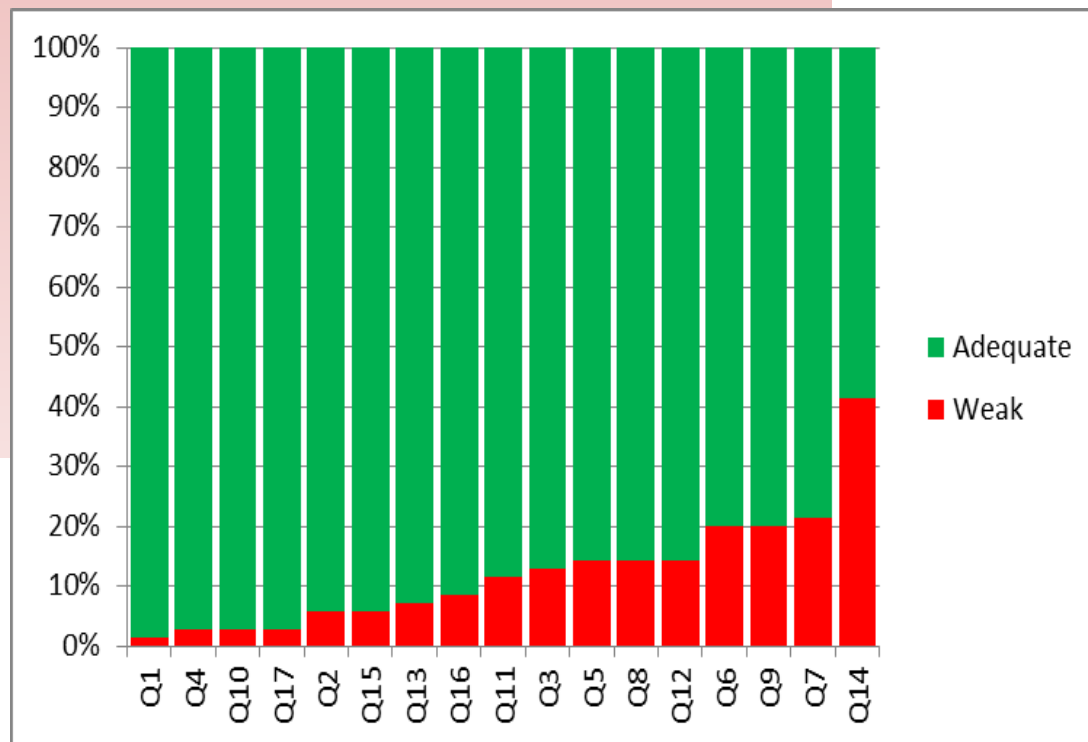
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Example 3 - continued

The results of the qualitative assessment were analysed in a table showing the frequency of weaknesses for each of the 17 criteria.

For example, there were almost no problems for question 1 relating to eligibility, but there were problems in over 40% of cases for question 14, related to sustainability.





Validity of results

General audit conclusions were supported by both results of analysis, and practical examples.

Sampling was sufficient to be very persuasive (without aiming to be statistically representative).

The sample size was determined by:

- Inclusion of countries representing most of total budget (for site visits);
- Exclusion of countries which had sufficient completed projects (for site visits).
- The project sample size (95) enables a convincing overview of the population for the period under review (288).



Reliability of results

Specific results were reinforced by multiple related assessment criteria, and other independent analyses: this ensured consistency.

The correct application of the standard assessment criteria by the audit team was checked by the audit team leader.

Auditee provided a detailed reply.



Lessons learned

Agree audit criteria with auditee if possible.

Have sufficient qualitative analyses to provide convincing and reinforcing evidence.

Present findings of analyses simply.

Illustrate overall results (positive and negative) with examples.

Difficulties in performing qualitative analyses of data can already indicate weaknesses in the management information system.