

3.3. Evaluation of the 2009 Global Relations Programme

The Independent Evaluation Service (Canada)

Programme events are subject to evaluation by the experts and participants based on survey instruments developed by the OECD and the Independent Evaluation Service (IES). The purpose of this evaluation process is to obtain feedback from those involved directly in the programme delivery with a view to ensuring events operate at a consistently high standard and are responsive to the needs of participating countries.

Administered by the Canada Revenue Agency, the IES provides objective third-party written evaluations of the tax policy and tax administration events that comprise the OECD's annual Global Relations Programme. The IES provides individual event reports and an annual evaluation report to the OECD. The latter is in turn shared with the Advisory Group for Co-operation with Non-OECD Economies (AGNOE) and the Board for Cooperation with Non-OECD Economies (BCNOE).

Based on recommendations made at the March 2008 Advisory Group meeting, the evaluation process shifted its focus away from perceptions of the event, towards participants' perceived learning gain and the applicability of knowledge received. Evaluations done prior to September 2008 tended to focus primarily on the effectiveness of event administration. The new process retains some of this but a greater part is now focused on the usefulness of the event material, and how much participants have learned by the end of each event. Previous IES reports have shown that the administration and delivery of these events is consistently very good. The new process aims to help determine the usefulness of event content and methodology, and what revisions, if any, are needed to better meet the needs of participants.

The new evaluation form which has operated since September 2008, consists of nine statistical and nine narrative questions, combined in a single evaluation for each event. The revised participant form and event evaluation format allow the IES to keep feedback from event leaders/facilitators and participants completely separate. In this way, both groups' "perceptions" of an event are evaluated independently of one another. The sources of information used by the IES to evaluate events include: syllabus, participant lists, mission reports, as well as evaluation reports from event leaders, facilitators and participants. Taken together the event by event reports are brought together into a final annual evaluation report of the programme as a whole.

The IES evaluated 48¹ events of the 2009 Global Relations Programme that fell into three main categories: I) events held at OECD Multilateral Tax Centres; II) Enhanced Engagement events; and III) Regional Programme events.

These evaluations showed that during the 2009 Programme:

- 1 257 participants attended the 48 evaluated events.
- All participants reported a perceived learning gain, and found the subject matter applicable to their work (in two thirds of all events, participants reported an increase in knowledge of the subject area of 25% or greater).
- 81% of all participants rated the difficulty level of their event as ideal. The overall satisfaction with events was 4.6 out of 5 (Excellent).
- Overall rating of experience sharing during events was also excellent (4.6 out of 5). Many participants found that the frank exchange of ideas facilitated by events led them to re-examine their own practices, and helped to identify potential solutions to common issues.
- Participants' overall satisfaction with the applicability and value of knowledge gained was 4.2 out of 5 (Very Good):
 - Most participants commented that the knowledge gained will enable them to perform their work more effectively, or to make revisions to legislation, policies and procedures to make their respective tax administrations more effective.
 - In addition to deriving personal benefit from events, participants intended to share the knowledge gained with colleagues in a number of different ways (reports, discussions, seminars, etc.). Event handouts and reading materials provided by event planners were considered useful.
- Most participants expressed an interest in attending future Global Relations events, especially intermediate and advanced-level follow-up events. The most frequently requested topics were: I) transfer pricing and permanent establishments; II) tax treaties; III) taxation of non-residents; IV) auditing MNEs; and V) international tax avoidance and evasion.

¹ 72 events were held in 2009 as part of the overall programme, 24 of which didn't qualify for evaluation purposes.

3.3. Evaluation of the 2009 Global Relations Programme

2009 Best Practices and Recommendations

The IES identified the following best practices used in 2009 by event leaders and planners, as well as some recommendations based on the comments and suggestions of event leaders, facilitators and participants:

	Best Practices	Recommendations
Pre-Event Administration	<ul style="list-style-type: none"> • Soliciting input from participants and modifying event syllabuses to meet participants' specific needs. • Rigorous screening process to select participants including soliciting participants' prior knowledge and experience, as well as relevant language skills. • Pre-event meetings between event leader and facilitators (increased effectiveness of events and very useful for first-time experts). • Facilitating material in advance to participants through the secure internet web sites. 	<ul style="list-style-type: none"> • Distribute electronic copies of advance reading materials for all events (using secure web sites). • Implement a detailed screening process for all events to ensure participants are suitably qualified (both in terms of technical knowledge and linguistic ability).
Content and Methodology	<ul style="list-style-type: none"> • Use of presentations and case studies prepared by participants. • Distributing copies of the OECD Model Tax Convention and Transfer Pricing Guidelines. • Smaller group size permitted greater interaction. 	<ul style="list-style-type: none"> • To increase participant interaction and direct applicability of topics, participant-delivered presentations and case studies should be included in all events. • Make clear in advance to participants that generally there is no single correct approach to a given case study but, if appropriate, the provision of a recommended or suggested solution would be useful to participants.
Facilitators	<ul style="list-style-type: none"> • Event leaders and panellists were extremely knowledgeable, experienced and capable. • The use of selected experts from NOEs to facilitate events also contributed to the success of the six events in which this approach was taken. 	

“The Global Relations Programme continues to be an effective forum in which the OECD is able to interact and share knowledge with NOEs.” (*Report on the Evaluation of the 2009 OECD Global Relations Programme, presented by the Independent Evaluation Service, Canada Revenue Agency*). ●