



**Report on the Evaluation of the OECD's
2007 Programme of Co-operation
with Non-OECD Economies**

Presented by The Independent Evaluation Service
(United Kingdom and Canada)

At the meeting of the Advisory Group
for Co-operation with Non-OECD Economies

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FOREWORD

This report is intended to assist the Advisory Group on Co-operation with Non-OECD countries to review the strategic directions of the Non-OECD Economies Programme (NOEP) in order to report back on the evaluation of the programme to the Board for Co-operation with Non-OECD Economies. They, in turn, advise the Committee on Fiscal Affairs (CFA) on the results which support the strategic direction for the continued success of the programme.

Programme Objectives of the Non-OECD Economies Programme (NOEP) (background information)

- Associating Non-OECD Economies with international best practice in taxation.
- Providing a forum for multilateral dialogue between OECD and Non-OECD Economies.
- Helping to focus the assistance efforts of OECD countries in taxation.
- In particular cases, preparing the economies for observership and possible accession.

This is the seventh annual programme evaluation report based on the evaluations of the experience sharing and policy dialogue events for the OECD's Programme of Co-operation with Non-OECD Economies.

The Independent Evaluation Service (IES), comprising the United Kingdom and Canada, conducts the evaluation process using event leader, expert and participant narrative comments as well as statistical reports. The statistical database of participant ratings is managed by the UK Revenue & Customs and provides for a comparative analysis with previous years. The Canada Revenue Agency analyzes the evaluation data and information and prepares individual event evaluations followed by a summary report.

Evaluation of the OECD's Programme of Co-operation with Non-OECD Economies

- The Independent Evaluation Service evaluated 57 partnership events (54 were statistically evaluated - Appendix A) out of 60 scheduled for 2007.
- The scores continue to increase for the 2007 events compared to 2006 with 17 out of the 19 questions showing an improvement over the 2006 scores and 13 returning the highest scores since records began (Appendix B).
- In addition, 4 out of the 5 sections also returned the highest scores since records began.
- Event satisfaction has improved from 5.42 in 2006 to 5.46 (on a scale of 6), the highest ever returned.
- Overall satisfaction level has increased from 88.91% in 2006 to 90.17%, again the highest ever returned.

The OECD's Programme of Co-operation with NOEs in taxation for 2007 is an unqualified success. The CTPA is to be congratulated for its 2007 delivery/implementation strategy.

The consistent improvement in ratings over the last few years can be attributed to:

1. Clearer guidelines by OECD in place to assist countries in the proper selection of the right target audience for participation at events.
2. Event leader and event expert's adaptability in the delivery of the topics focusing on the needs of the participants and providing experts with preparation time.
3. Pre-event information reaching participants at the right time.
4. Local support by the host country during the event greatly improving whilst the administrative work provided by the OECD continues to offer excellent support.

TABLE OF CONTENTS

Executive Summary	1
Improvements during 2007	1
Best Practices for 2007	1
Areas for Improvement	2
Follow-up by Partners	2

Evaluation Scope and Process	3
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2007 Programme Results.....	5
Participants	5
Language of Instruction	5
Event Leaders, Experts and Co-ordinators	5
Event Content, Design and Methodology	6
Event Facilities.....	6
Event Administration.....	7
Recommendations	8
Future Direction and Programme Evaluation	9
Observations on Future Direction	9
Closing Remarks	9

Appendix A – Events Evaluated 2007

Appendix B – Analysis of Score Changes

Appendix C – Evaluation Results

Appendix D – End-of-event Participant Evaluation Form

EXECUTIVE SUMMARY

The Programme of Co-operation with Non-OECD Economies is well received and event evaluations have reached the highest ratings ever. Evaluation results show an increase in the perceived learning gain by the participants which has reached near perfect scores for 2007. This attests to the efforts of the partners and the solid implementation strategy put forward by OECD.

Report on the Evaluation of the OECD's Programme of Co-operation with Non-OECD Economies Objectives:

- To identify the best practices that have proven effective in 2007
- To identify any issues and concerns that need to be addressed to improve the dialogue and experience sharing events
- To make recommendations concerning the strategic direction of experience sharing and policy dialogue events in the Outreach Programme.

Improvements during 2007

- Event delivery ratings reached 100% maximum for many events.
- Pre-event administration by both OECD and the host country received highest ratings ever recorded.
- The benefit of meeting colleagues/exchanging information in an international context continues to score well by all attendees. This includes experts.
- High level of professionalism by the experts is frequently referred to by the participants and expert flexibility in the delivery to focus attention on the needs of the attendees.

Best Practices for 2007

- Following each event, the IES prepares an evaluation report with recommendations for future events which is then forwarded to OECD for review and action. This allows OECD to make improvements prior to the next event. This continued for 2007. (*Note 4 for the meeting refers.*)
- Experts using actual country examples and cases to support the theoretical event and tax model content continues to be very effective in closing the “theory-application” gap.
- Continued participant benefits from the experiences and presentations of other non-member country participants as well as from member country and OECD subject matter experts.
- Frequent mention from event leaders and experts on the right mix of participants attending the events and having the proper background and experience levels required as indicated in the call letters.

Areas for Improvement

- Participants frequently requested links to internet sites in order to pursue research following the events.
- Participants continue to request more practical exercises and case studies to take back as supplementary documentation.
- Some events were identified for maintenance/re-design as outlined in the event evaluation narrative reports - this is an ongoing activity.
- Despite improvements made, there is still evidence of some participants not meeting the selection criteria - this impacts on the quality of discussions and dialogue for all participants.

Follow-up by Partners

- This report should be reviewed by the Advisory Group to continue supporting the effectiveness of the events in meeting CTPA objectives.
- NOE partners should continue to maintain their current processes, in line with OECD guidelines, for selecting participants with a view to meeting event target audience requirements.

EVALUATION SCOPE AND PROCESS

The organization of around 60 events annually focusing on experience sharing and policy dialogue is one of the key elements of the OECD programme of co-operation with NOEs and took place in 2007 under three main categories:

1. Global Forum events
2. Country Programme events
3. Regional Programme events

This evaluation by the IES covers 57 events, with more than 1,400 participants in 20 different locations, which took place in 2007. A total of 60 events were planned but some of these events are not subject to the IES evaluation process (and are evaluated separately) as they are co-operative events with ISTAX, the ADB and others or are high level policy dialogues.

The distribution of locations of the events which were evaluated is as follows:

7 events in Ankara
6 events in China
5 events in Korea
5 events in Malaysia
5 events in Mexico City
5 events in Vienna
3 events in Budapest
3 events in India
3 events in Russia
3 events in South Africa
2 events in Egypt
2 events in Japan
1 event in Bratislava
1 event in Israel
1 event in Ljubljana
1 event in Panama City
1 event in Singapore
1 event in Tanzania
1 event in Vilnius
1 event in Zagreb

Appendix A lists the events, locations and delivery dates in detail.

The Independent Evaluation Service continued using the following information sources in conducting the event evaluations:

- Objectives of the Non-OECD Economies Country Programme
- Event syllabi
- Participant lists
- Event leader evaluation reports
- Expert evaluation reports
- Event participant narrative reports
- Participant numerical surveys (5 elements)
 1. Overall impression of the event
 2. Materials
 3. Event delivery
 4. Event administration
 5. Event facilities

- Event evaluations from previous programmes
- Feedback from the staff of the OECD Centre for Tax Policy and Administration
- The Outreach Programme plan of action for the recommendations from the 2006 report.

2007 PROGRAMME RESULTS

Administering the programme around the world remains a challenge and the OECD has, for 2007, surpassed its performance of all previous years.

Participants

The total number of participants on the 54 events fully surveyed was 1,460 for the statistical evaluation and 1,253 for the narrative evaluation. Not all participants completed an evaluation questionnaire or made narrative comments.

It is always a challenge to meet the diverse needs of participants whose countries are in varying stages of development of their tax systems. Experts and event leaders exhibited great flexibility in trying to meet the diverse learning needs of participants. Frequent mention of this is present in most narrative participant feedback forms. The global rating for “relevance of the event for my current work” was scored at 5.13, slightly higher than for 2006.

Language of Instruction

All the events were presented in English. Background materials, handouts, overhead slides and participant manuals were sometimes translated into participant languages.

Mention of the professionalism of the interpreters and translation services is noted in most expert reports.

Event Leaders, Experts and Co-ordinators

- The quality of discussions and dialogue continued to improve, the participant satisfaction rating increasing from 5.31 in 2006 to 5.37.
- Technical expertise of experts supplemented with real life case experiences were highly regarded by participants.
- For many events, experts adapted the delivery to meet the diverse needs of the participants.
- Co-ordination of the events both at OECD and host countries is quite exemplary as evidenced in the positive feedback presented.

Event Content, Design and Methodology

This achieved the highest ratings with many events at 100% max.

- **Level of Difficulty of Event:** The greatest improvement of all for 2007 with a satisfaction level of 91.87% as 'ideal', a 4.91% increase over 2006.
- **Event Delivery:** The time devoted to case studies and other interactive activities also showed a marked improvement - an increase from 82.51% in 2006 to 86.09% in 2007.
- **Event Length:** Both participants and experts were, for the most part, generally satisfied with the time to cover all of the content.
- **Case Studies:** Participants frequently mention a need for real life cases and examples discussed during the events which the experts cover very appropriately.
- **Event Materials:** Participant ratings for the usefulness of background material and event handouts greatly improved in 2007.
- **Re-design:** This is an on-going activity.
- **Translation of Event Materials:** Only one mention of non-professionals being present for one event for interpretation.
- **Follow-up Activities:** Participants have requested, as in the past, through the individual event evaluations, follow-up events and/or technical assistance.

Event Facilities

The quality of event facilities and accommodation continued to score well, improving over 2006.

- **Interpretation:** Only one event narrative report highlighted a problem with the use of non-professional/official interpreters.
- **Centres:** All excellent.
- **Equipment:** Centres made great efforts to ensure the required equipment was available.

Event Administration

The OECD in Paris and the administrative staff of the centres have again done a superb job in administering these events worldwide particularly in the last quarter when nearly 40% of events were delivered.

- **Participant Selection:** Many event leaders and experts commented that participants have the correct background, experience or knowledge in the subject area. It is clear that pre-event information on the appropriate target audience selection is now paying off.
- **Distribution of Pre-event Material:** Participant satisfaction ratings continue to improve in the distribution of the syllabus and event information prior to the event - from 86.37% in 2006 to 88.69% in 2007.
- **Co-ordination of Experts:** In general, experts were satisfied with the co-ordination. In a few instances, experts were given short notice and this impacted the quality of their delivery as preparation time is mentioned in some expert reports as not being present.
- **Expert Selection and Competency:** Experts were experienced and knowledgeable in their subject areas and most would return for another event delivery - and most were supported by the event leader for a return.
- **Event Evaluation:** Full completion of evaluation forms by participants is critical to the ongoing assessment of events and the identification of improvements. Compliance to this is now very good.

Recommendations

The following recommendations are intended to build on the existing success of the programme and improve the processes that support the events. They focus on issues raised that impact on the efficiency and effectiveness of the programme objectives.

Recommendations – Event Content, Design and Methodology

1. The OECD Secretariat should review all of the individual event evaluation feedback for the 57 events to identify opportunities for re-design and update of the events where that is recommended.
2. The Secretariat should continue its efforts to develop additional event materials and handouts, as well as practical exercises and case studies where possible, which could be used by experts to select the appropriate materials to suit both the experts' and participants' needs.

Recommendations – Event Delivery

3. OECD event leaders and experts should continue to adopt a flexible delivery approach.

Recommendations – Event Administration

4. OECD should continue their efforts to work with participating non-member countries to select the appropriate participants.
5. Event leaders, experts and administrators should continue to remind participants of the importance of fully completing individual evaluation questionnaires for the improvement and successful continuation of the programme. This greatly assists the IES to comply with its mandate.

Future Direction and Programme Evaluation

These events contribute to achieving the four objectives of the NOEP.

Discussions will continue to take place between the IES and OECD in an effort to enhance the evaluation process. (*Note 5 for the meeting also refers.*)

Observations on Future Direction

- The IES acknowledges the efforts made by OECD over the last few years to achieve the ratings reflected in this report.
- OECD is encouraged to continue to explore possible partnerships with other countries and international organizations.

Closing Remarks

The IES would like to recognize the efforts of OECD administration staff for their co-ordination efforts throughout the 2007 Programme - particularly in the last quarter where challenges were present and the IES requirements were at hand.

EVENTS EVALUATED 2007

	Event	Location	Dates
1.	Transfer Pricing	Ankara	15-19 January
2.	Application of Tax Treaties - Special Issues	India	22-25 January
3.	Taxation of Financial Instruments	Korea	12-16 February
4.	International Tax Evasion And Avoidance	India	26 Feb-2 March
5.	Application of Tax Treaties - Special Issues	<i>Malaysia</i>	5-9 March
6.	Tax Incentives	Ankara	12-16 March
7.	Pre-Court Administration	Russian Federation	28-30 March
8.	Tax Policy - Modelling	Ankara	2-6 April
9.	Taxation of Financial Instruments	China	2-6 April
10.	Application of Tax Treaties - Special Issues	China	23-27 April
11.	Bribery Awareness	Vilnius	24-27 April
12.	Transfer Pricing	Zagreb	25-27 April
13.	Application of Tax Treaties - Special Issues	Korea	30 April-4 May
14.	Transfer Pricing	Mexico City	30 April-4 May
15.	International Tax Evasion And Avoidance	Ankara	7-11 May
16.	Taxation Of Non-Residents	Vienna	7-11 May
17.	Application of Tax Treaties - Special Issues	South Africa	14-18 May
18.	Exchange Of Information And Bank Secrecy *	China	15-17 May
19.	Transfer Pricing	Malaysia	21-24 May
20.	Transfer Pricing	Malaysia	28 May-1 June
21.	Auditing Small And Medium Sized Enterprises	Vienna	28 May-1 June
22.	Auditing Multinational Enterprises	Vienna	4-8 June
23.	Auditing Multinational Enterprises	Ankara	4-8 June
24.	Auditing Multinational Enterprises	South Africa	4-8 June
25.	Exchange Of Information And Bank Secrecy	Mexico City	4-8 June
26.	Transfer Pricing	Budapest	11-15 June
27.	Application of Tax Treaties - Special Issues *	Panama City	12-15 June
28.	Taxation Of Non-Residents	Russian Federation	18-20 June
29.	Transfer Pricing	China	25-29 June
30.	Negotiation Of Tax Treaties	Vienna	25-29 June
31.	Transfer Pricing	Israel	15-19 July
32.	Advanced Tax Treaties	Singapore	16-20 July
33.	Transfer Pricing	South Africa	3-7 September
34.	VAT Compliance	China	10-14 September
35.	Taxation Of Non-Residents	China	25-27 September
36.	Application of Tax Treaties - Special Issues	Mexico City	1-5 October
37.	Taxation of Financial Markets	Vienna	1-5 October
38.	Management And Control Of Large Taxpayers	India	8-12 October
39.	Income Tax Workshop	Budapest	15-19 October
40.	Application of Tax Treaties - Special Issues	Japan	15-19 October
41.	E-Commerce And Tax Administration	Japan	22-25 October
42.	Auditing Multinational Enterprises	Korea	22-26 October
43.	Transfer Pricing	Russian Federation	24-26 October
44.	Attribution of Profits To Permanent Establishments	Bratislava	29-31 October
45.	Application of Tax Treaties - Special Issues	Ankara	5-9 November

Continued overleaf

46.	Transfer Pricing	Ljubljana	5-9 November
47.	Auditing Multinational Enterprises	Mexico City	12-16 November
48.	Auditing Small And Medium Sized Enterprises	Ankara	19-23 November
49.	International Tax Evasion And Avoidance	Malaysia	19-23 November
50.	Transfer Pricing	Korea	19-23 November
51.	Taxation of Financial Markets	Mexico City	19-23 November
52.	International Tax Evasion And Avoidance	Korea	26-30 November
53.	Application of Tax Treaties - Special Issues	Egypt	26-30 November
54.	Tax Policy - Analysis	Budapest	27-30 November
55.	Auditing Multinational Enterprises	Malaysia	3-7 December
56.	Application of Tax Treaties - Special Issues	Tanzania	10-14 December
57.	Auditing Small And Medium Sized Enterprises *	Egypt	10-14 December

* indicates this event was not statistically evaluated