



**Report on the Evaluation of the 2008 OECD
Programme of Cooperation
with Non-OECD Economies**

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EXECUTIVE SUMMARY

The evaluation report provided by the Independent Evaluation Service (IES) to the Advisory Group for Cooperation with Non-OECD Economies (AGNOE) is a key part of the review of the strategic directions of the Non-OECD Economies Programme (NOEP). The report is shared with the Board for Cooperation with Non-OECD Economies (BCNOE) as part of this review process. The IES is administered by the Canada Revenue Agency (CRA).

This is the ninth annual programme evaluation report based on the evaluations of the experience sharing and policy dialogue events comprising the OECD's 2008 Programme of Cooperation with Non-OECD Economies.

The 2008 programme was a success. Participants in all events reported a significant perceived learning gain, and felt the knowledge they gained was very relevant and applicable to their work. In addition, statistical rankings of events were consistently high. This attests to the efforts of programme partners and the solid implementation strategy put forward by the OECD.

Objectives of the Report on the Evaluation of the 2008 OECD Programme of Cooperation with Non-OECD Economies:

- To describe the new evaluation process implemented in September 2008
- To describe the scope of the evaluation process
- To provide a detailed breakdown of programme results
- To identify best practices that were proven effective in 2008
- To recommend potential improvements to the programme
- To propose the future direction of the evaluation process

NEW EVALUATION PROCESS

Based on recommendations made at the 2008 meeting of the AGNOE, the IES revised the End-of-Event Participant Evaluation Form, and the format of event evaluations. This has resulted in a significant shift of the main focus of the evaluations from initial perceptions of each event to the participants' perceived learning gain and the applicability thereof.

Evaluations done prior to September 2008 tended to focus primarily on the effectiveness of event administration. The new process retains some of this focus. The greater part of its focus, however, is 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 should help determine the usefulness of event content and methodology, and what revisions, if any, are needed to better meet the needs of participants.

Prior to 2008, the End-of-Event Participant Evaluation Form consisted of 19 statistical and five narrative questions, which were written up in two separate evaluations. The new participant form consists of nine statistical and nine narrative questions, combined in a single evaluation for each event. Statistical questions, which used a scale of one to six, now use a scale of one to five.

The revised participant form and event evaluation format allow the IES to keep feedback from event leaders/experts and participants completely separate. In this way, both groups' perceptions of an event are evaluated independently of one another.

The new evaluation process was implemented in September 2008.

SCOPE OF THE EVALUATION PROCESS

The planning and delivery of approximately 60 events annually focusing on experience sharing and policy dialogue is one of the key elements of the OECD programme of cooperation with NOEs. In 2008 these events fell into four main categories:

1. Events held at OECD Multilateral Centres
2. Accession Candidate events
3. Enhanced Engagement Candidate events
4. Regional Programme events

The IES evaluated 52 events that took place in 2008, of a total of 58 scheduled events. More than 1,500 participants attended these events. 30 events were evaluated using the old process, and 22 using the new process.

The IES uses the following sources of information to evaluate events:

- Objectives of the Non-OECD Economies Country Programme
- Event syllabuses
- Participant lists
- Mission reports
- Event leader evaluation reports
- Expert evaluation reports
- End-of-Event Participant Evaluation Forms

The breakdown by topic of events that were evaluated is as follows:

- Auditing MNEs – 6 events
- Auditing SMEs – 4 events
- Bribery Awareness – 1 event
- Exchange of Information – 1 event
- Financial Instruments – 3 events
- Income Tax – 2 events
- Risk Management – 1 event
- Tax Administration – 4 events
- Tax Avoidance and Evasion – 3 events
- Tax Incentives – 1 event
- Tax Policy – 4 events
- Tax Treaties – 9 events
- Taxation of Financial Markets – 2 events
- Taxation of Non-Residents – 2 events
- Transfer Pricing – 9 events

The breakdown by location of events that were evaluated is as follows:

- Austria – 5 events
- China – 8 events
- Egypt – 2 events
- Estonia – 1 event
- Hungary – 3 events
- India – 2 events
- Indonesia – 1 event
- Japan – 2 events
- Kenya – 1 event
- Korea – 5 events
- Malaysia – 3 events
- Mexico – 6 events
- Russia – 1 event
- Singapore – 1 event
- Slovenia – 2 events
- South Africa – 3 events
- Turkey – 7 events

2008 PROGRAMME RESULTS

Administering the Programme of Cooperation with Non-OECD Economies on taxation presents an ongoing challenge. Each event delivered by the OECD requires the coordination of the efforts of event leaders, experts, participants and administrative staff from around the world. In some cases, literally dozens of countries are involved in a single event. The OECD is to be congratulated on the continuing success of this programme.

Participants

1,557 participants attended the 52 evaluated events that took place in 2008. On average, 30 participants attended each event.

Event leaders and experts found that almost all participants were suitably qualified for the events they attended. Many participants represented tax administrations in varying stages of development and sophistication, but the vast majority of participants still felt that they benefitted from the events they attended.

Event leaders were pleased with the level of participation and enthusiasm at events. Event attendance was excellent.

Language of Instruction

All events were presented in English. Almost all participants understood English or the language of interpretation well enough to comprehend and participate actively in events.

Interpretation was provided for 32 events. The participants at 28 of these events felt the quality of translation and the level of professionalism of the interpreters was excellent. While interpretation at the other four events was satisfactory, participants felt that, in some cases, technical terms were not translated precisely. The written materials for five events were either not translated at all, or only partially translated. Participants at three of the English-only events felt that interpretation should have been provided.

The leaders of a small number of events felt that a large proportion of the participants did not speak English well enough to participate actively. In these cases, subjects that were to have been presented as case studies or in group discussion became more formal, lecture-style presentations.

In only two cases did participants find it difficult to understand specific experts. This was due in one case to the expert's strong accent, and in the other case, to the expert's limited ability in English.

General Observations

With a very few exceptions, participants were suitably qualified to attend these events, in terms of knowledge and practical experience. Participants at most events represented an appropriate mix of senior and junior staff. Participation was active.

Event leaders felt the workshop methodology, with extensive use of discussion groups and case studies, was effective. Leaders and experts felt that the majority of participants benefitted from having attended these events.

Many participants commented on the positive learning environment created by event leaders and experts. In particular, participants felt the interactive approach used at most events was very conducive to learning.

Some participants, who were from tax administrations at varying stages of development, felt that the event content was too advanced for them to apply to their day-to-day work.

Event Results – Old Evaluation Process

Management Issues

Most event syllabuses were presented as planned. Syllabuses were revised as needed to meet the specific requirements of each event. With a few exceptions, the time allocated for each event was sufficient to cover the entire syllabus in adequate detail.

In general, smaller groups of participants permitted greater interactivity, flexibility, and sharing of experiences than did groups of 35 and more.

In a few cases, an imbalance of relevant knowledge and prior experience amongst participants hindered event delivery.

Event Leader & Coordinator Issues

Event Content

Event content was relevant, comprehensive and useful. Participants felt that there was a good ratio of theory to practical examples in the content of most events, and emphasized the usefulness of practical examples and case studies. Many participants suggested increasing the number of case studies used.

Event content was well presented. There was ample opportunity for interaction and discussion. In some cases additional discussion sessions were added to the event curriculum; this was always appreciated by participants.

Materials were clear, logical and concise. The advance materials that were provided at many events were very useful. In a few cases, it was felt that there was overlap between the materials presented by the event leaders and experts.

Expert Selection

Experts were well chosen for their respective events, and made a material contribution to the success of the 2008 programme. All were highly qualified and knowledgeable.

The experts at one event were of a relatively junior level, whereas the majority of the participants were senior administrators. In this particular case the experts seemed to not have all of the knowledge required to meet the participants' expectations.

Experts

Participants found almost all experts to be knowledgeable, thoroughly professional, and enthusiastic about their subject matter. Experts had good facilitation and presentation skills, and encouraged active participation from all participants. One aspect of these events that many participants found beneficial was the fact that each expert was able to share the viewpoint and experiences of his or her own tax administration.

Event Administration Issues

Event Leader & Expert Perceptions of Service

The overall level of service provided at these events was excellent. Members of local event staff were extremely helpful and professional.

Participant Perceptions of Service

Participants felt that the quality of service provided during events was excellent.

In some cases pre-event administration was not thorough. At other events, not all required materials were translated. In at least two cases, participants commented that they were not given adequate logistical information concerning how to get from the airport to the event venue, what prices to expect, etc.

Event Results – New Evaluation Process

Event Leader and Expert Observations and Comments

Events were well planned and event materials were of good quality. In a few cases there was overlap between the materials prepared by the leader and the various experts. Case studies were well received, and were particularly effective when based on the practical experience of the experts. Experts were very knowledgeable and presented their materials well.

In general, having participants bring practical examples and case studies to events worked well. In a few cases it was necessary to manage the participants' expectations that the experts would be able to provide the "correct answer" to the case studies.

Participant Feedback

Event as a Whole

Participants found the events useful. Topics were appropriate, and syllabuses were well planned and delivered. Materials were good, as was the methodology used. Event experts were knowledgeable, thorough and helpful; as a result, most events were very interactive. Each event provided multiple perspectives on the subject matter that was covered.

Most participants found the case studies especially useful, and felt that they helped to reinforce understanding of the event theory. Participants at several events stated that it would be useful for the experts to provide written solutions to each case study.

Participants at each event provided a list of topics they found particularly relevant. These are included in the written evaluation of each event.

85% of participants rated the difficulty level of their event as 'ideal.' Participants' overall satisfaction with events was ranked 4.5 out of 5.

Sharing Experiences

Participants found the sharing of experiences to be one of the most useful aspects of these events. This included sharing experiences between experts and participants, as well as amongst the participants as a group. This helped participants to get both OECD and non-OECD perspectives of the topics under discussion. It also allowed less experienced participants to benefit from the knowledge of those with a greater depth of experience.

During several events participants shared their experiences by delivering presentations and case studies they had prepared themselves. This worked well when the participants had adequately prepared themselves ahead of time

In a few cases the sharing of experiences was hindered by language barriers. At most events, however, a candid, open exchange of knowledge took place.

Participants' overall satisfaction with the sharing of experiences was 4.2 out of 5.

Application and Value

The majority of participants felt that what they learned during these events would be directly applicable to their work. Most commented that it would enable them to perform their work more effectively and, in some cases, would help them make improvements within their tax administrations.

A small number of participants found the OECD content discussed at these events was either too high-level or too advanced to benefit their tax administrations at their current level of development.

Participants intended to share the knowledge they gained at these events with their colleagues in a variety of ways, both formal and informal. This included distributing the printed materials from the events within their tax administrations and, in several cases, making event materials available on the Internet, on both internal and public websites.

Participants' overall satisfaction with the applicability and value of knowledge gained was 4.2 out of 5.

Participants rated their average pre-event knowledge as 2.8 out of 5, and their average post-event knowledge as 4.2 out of 5, for an average perceived learning gain of 1.4 out of 5 per event. This represents an increase in knowledge of 28%. A learning gain of 1.2 or greater is considered 'significant' within the context of these evaluations. Participants at 18 of the 22 events had a perceived learning gain of 1.2 or greater.

Administration

Participants, experts and leaders all found event administration to be very efficient. Members of local event staffs were very helpful. Event venues, resources, accommodations and food were all satisfactory.

In some cases pre-event administration was considered inadequate, usually as a result of event materials and planning information not being sent to participants in advance.

Future Needs

The most frequently stated future need was the inclusion of additional case studies and practical exercises in future events. In many cases, participants also recommended that event experts provide a written solution for each case study presented.

Additional event-specific future needs are listed in the written evaluation of each event.

BEST PRACTICES

The following is not a comprehensive list of best practices. Additional elements that were considered best practices by participants, experts and event leaders can be found in the written evaluation of each event.

Best Practices – Pre-event Administration

1. The OECD worked effectively with local planning staff and participating tax administrations to ensure that the majority of participants had the background, experience and linguistic ability required for each event.
2. Targeting events to the specific needs of participants, including planning events based on input from the participating tax administrations, was well received by participants.

Best Practices – Content

3. The use of case studies to reinforce theoretical concepts is a very effective part of event methodology. Several 2008 events took this a step further by having participants bring their own case studies and practical examples to the event, to be discussed by the group.
4. Case studies that were based on actual experiences of event experts were particularly well received, as the experts were familiar with every aspect of the cases, and were able to discuss them in exhaustive detail.
5. The content of most events was kept up-to-date, and thereby remained relevant. Many events had been revised over the course of 2008 to better meet the needs of participants.

Best Practices – Experts

6. Event experts and leaders displayed a willingness and ability to adapt planned syllabuses in response to participant needs, which helped ensure that all participants benefitted from each event.
7. Experts were very well chosen for their respective events. This resulted in participants having access to a wealth of knowledge and practical experience, from which they benefitted greatly.
8. Event experts were very approachable, and almost always willing to spend extra time answering questions during breaks and at the end of the day. This encouraged active participation and made the events much more interactive than they would have been otherwise.

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. This is not a comprehensive list; additional recommendations can be found in the written evaluation of each event.

Recommendations – Pre-event Administration

NOTE: This is the area of event planning over which the OECD has the least control, as pre-event administration depends as much upon local event staff and participating tax administrations as it does upon the OECD. Efforts should be made, however, to work as closely as possible with all partners to strengthen pre-event administration.

1. The OECD should make the prerequisites of each event clear to potential participants. These include the necessary level and area of expertise, and the ability to speak English (or other designated language). This information should also clearly indicate whether the level of the event is basic or advanced. This should be done before the list of participants is finalized.
2. The exact number of participants should be confirmed by local event staff ahead of time.
3. When possible, participants should be sent all required material well in advance of the event. This material may include:
 - Event syllabuses
 - Travel and logistical information
 - Printed event materials

The OECD may want to consider providing electronic, rather than paper, versions of event materials to participants, whether by email, on CD, or via the Internet.

4. The event leader should review the timetable to ensure that enough time has been allocated to adequately cover each topic, and that there is no overlap of proposed topics and presentations.
5. Prior to events at which participants are making presentations, all proposed materials should be sent to the event leader ahead of time when possible. In this way the leader can be assured that the proposed materials are complete and relevant, and will fit within the event agenda.
6. The OECD may want to ensure that all proposed event venues are safe. Participants at one event in 2008 suffered from theft and vandalism as a result of the chosen event venue.

Recommendations – Content

7. The OECD may want to consider increasing the number of case studies used, as participants consistently rate case studies as one of the most useful elements of events. Event planners may also want to consider providing a written solution to each case study that is presented and, in certain events, using multiple small case studies, as opposed to a single, large case study.

Recommendations – Experts

8. An adequate number of experts should be present at each event to provide expertise pertaining to all topics under discussion, and to ensure that all participants have the opportunity to engage experts in open discussion.
9. Experts should be of a level of rank, seniority and expertise equal to or greater than that of participants; i.e., when the majority of participants at an event are senior-level tax administrators, the experts should also be senior level administrators.
10. Experts should confirm their attendance with the leader shortly before each event.

Recommendations – Interpretation and Translation

11. For events at which translated materials are needed, OECD event leaders should ensure that all required materials (printed materials, slide presentations, etc.) are translated ahead of time.
12. For events at which interpretation is not the responsibility of the OECD, event leaders may want to contact the participating tax administrations to either confirm that interpreters are being provided, or that all participants speak and comprehend English fluently. Delivery of some events was impeded by the absence of interpreters, and the inability of participants to speak English fluently.

FUTURE DIRECTION

The IES will continue to evaluate all programme events, based on feedback received from participants, experts and leaders. To facilitate this process, and to ensure that the evaluations contain the most useful information, event leaders should ensure that all participants complete and submit a copy of the new End-of-Event Participant Evaluation Form. All 2009 events are to be evaluated using this form.

No plans are currently in place to further revise the evaluation process. The emphasis that the new evaluation process places on perceived learning gain, however, may eventually result in the development and implementation of a level-3 type evaluation process. In this type of process, the IES would measure:

- Participants' and experts' initial perceptions of each event
- The applicability of each event to participants, and their perceived learning gain upon completing the event
- The aspects of each event that participants actually applied to their own work, and to the work of their tax administration as a whole