

ANNEX

NOTES ON CONCEPTS AND TERMINOLOGY

Concepts and terminology relating to auditing and evaluation have been evolving rapidly in recent years. The following is a brief statement of the uses made in this paper of such basic concepts and terms.

AUDITING

In practice, auditing establishes compliance or non-compliance with established policies, procedures, authorities, guidelines and practices in various functional areas which, in the Federal Government, typically include financial and personnel management, official languages policies, administrative policies and procedures and procedures governing program evaluation. Auditors are expected to comment on the adequacy of such policies and procedures themselves. To maintain audit objectivity and independence over the long term, and to avoid infringing the prerogatives and responsibilities of managers, auditors refrain from recommending detailed solutions to problems.

PROGRAM EVALUATION

The analytical perspective in program evaluation differs markedly from auditing. The primary thrust is to question objectively and systematically the continued need for