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ABSTRACT

The results of a major study on the topic of evaluation and decision making which was conducted at the Center for the Study of Evaluation are presented. The purpose of this paper is to explain what we know about independent educational accomplishment audits and the manner in which they have been carried out. As part of the larger study cited above, data on the audits was obtained for a group of 39 bilingual education projects. The audit reports covered the bilingual programs during the 1970-71 school year. These reports were analyzed by at least two independent reviewers. The reviewers' ratings were recorded on the Audit Data Sheet, an instrument designed to tap essential information on the manner in which the audit had been conducted. In those cases where the raters' judgments did not coincide, a third rater reviewed the audit report in question and served as an independent adjudicator. This procedure yielded interesting and useful data on three principal features of the educational program audit: the procedures employed by the auditors, their judgments on the quality of the evaluation procedures, and the scope of the audit activities. (BB)

EDUCATIONAL PROGRAM AUDITING: THE RESEARCH PERSPECTIVE

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This paper presents selected results of a major study on the topic of evaluation and decision making which was conducted at the Center for the Study of Evaluation (Alkin et al., 1974). The purpose of this paper is to shed additional light on what we know about independent educational accomplishment audits and the manner in which they have been carried out. While much has been said about the notion of educational accomplishment auditing, there has been no attempt until now to systematically gather empirical evidence on this procedure.

As part of the larger study cited above, data on the audits was obtained for a group of thirty-nine bilingual education projects funded under Title VII of E.S.E.A. The audit reports covered the bilingual programs during the 1970-71 school year. These reports were analyzed by at least two independent reviewers. The reviewers' ratings were recorded on the Audit Data Sheet, an instrument designed to tap essential information on the manner in which the audit had been conducted. In those cases where the raters' judgments did not coincide, a third rater reviewed the audit report in question and served as an independent adjudicator. This procedure yielded interesting and useful data on three principal features of the educational program audit: the

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procedures employed by the auditors, their judgments on the quality of the evaluation procedures, and the scope of the audit activities.

Audit Procedures

On the Audit Data Sheet, 52 audit procedures were enumerated. These were derived from a careful examination of the literature on independent audits, including USOE guidelines (Programs under Bilingual Education Act, Manual for Project Applicants and Grantees, HEW, 1971) and the Handbook for Educational Program Audit (Morin, 1971). Table 1 presents the audit procedures which were employed by at least two-thirds of the 39 auditors. These data were obtained in response to the item "Indicate which sources of data the auditor used as a basis for his report . . ."

As might be expected, one of the two most commonly used data sources was the site visit. It is worth noting, however, that two projects in the sample did not have an on-site visit from the auditor. The other most common technique, used by 88% of the auditors, was the review of tests which had been administered by the evaluator. In most cases, however, the auditors did not indicate what criteria they used in judging the adequacy or appropriateness of the tests. Furthermore, it was rare for the auditor to question or challenge the evaluator's selection of instruments. The third most frequent data source was the final evaluation report with 36 of the auditors using these reports in conducting these audits. The fourth technique was examination of the raw data gathered by the evaluator; such data included test and questionnaire results. While 36 of the auditors used this source of information, unfortunately most of the audit reports did not go on to indicate how these data were examined by the auditor and what procedures, if any, were used to

Table 1

Data Sources Employed by at Least
Two-Thirds of the Auditors in the Sample (N=39)

Data Source	N	%
Site visit	37	88
Evaluator-administered tests	37	88
Final evaluation report	36	86
Raw data gathered by evaluator	33	79
Interviews	29	69

Table 2

Data Sources Employed by Fewer than One-Third
of the Auditors in the Sample (N=39)

Data Source	N	%
Auditor-administered tests or questionnaires	1	2
Correspondence with staff	2	5
Project financial records	3	7
Evaluation contract	5	12
Evaluation proposal	10	24
Continuation proposal	9	21
Interim continuation report	7	17
Archival information	12	29

verify the data gathered by the evaluator. There were relatively few instances where the accuracy of the evaluator's data was questioned by the auditor. Many of the auditors also reported conducting interviews with project personnel, generally with the project director and other staff; interestingly enough, only seven audits reported interviews with students.

In contrast to the most commonly employed audit techniques, one might also consider some of the least frequently employed audit procedures. Table 2 shows which audit procedures from among the 52 listed were employed by fewer than one-third of the auditors. Only one of the auditors administered his own tests or questionnaires. Few auditors reported looking at "archival" information such as newspaper clippings, staff correspondence, students' cumulative records and letters from members of the community. Most of the auditors did not report the use of either the evaluation proposal or the interim evaluation report in their work. This last finding may be related to the fact that the data presented here are based on the contents of the final audit report; one would expect that several of these items might have been treated in the interim audit reports.

A consideration of the procedures which were used by the auditors leads to the conclusion that four commonly acknowledged audit practices were employed: site visits, reviews of instrumentation, examination of final evaluation reports, and interviews with staff. The auditors did not administer their own tests, nor did they make extensive use of project archival data.

When reading about educational accomplishment auditing, one invariably comes across the suggestion that part of the audit function should include a re-analysis of some, if not all, of the data which the evaluator has collected

and reported. Only in this manner, it is contended, can the auditor truly verify the evaluator's findings. The study yielded few, if any, examples of the re-analysis of evaluators' data by the auditors. Nevertheless, it seems fair to conclude that, in general, auditors were doing those things which auditors are supposed to do. The data suggest, however, that auditors should be more attentive to describing in detail the procedures which they employ. A number of the auditors were rather vague about just what they did; there is no room for ambiguity in these matters if the findings of the auditor are to be accepted with confidence.

Auditor's Judgments on the Quality of Evaluation Procedures

One of the primary functions of the independent educational accomplishment audit is to judge the quality of the evaluation. A major section of the Audit Data Sheet dealt, therefore, with those aspects of the evaluation about which the auditor commented and made qualitative judgments. The raters assigned a score ranging from -3 to +3 to elements of the evaluation. At one extreme, -3, the auditor was judged to have said that the evaluation was poor with respect to that particular item. At the other extreme, +3, the auditor was thought to have made a most favorable judgment about the evaluation. In the middle, 0, the auditor was judged simply to have said that an item had been attended to by the evaluation but made no attempt to assess the quality of the evaluation effort. Table 3 lists some of the components of the evaluation which were typically commented upon by the auditors.

The item "accuracy of data gathered by the evaluator" received a mean rating of 1.75, that is, above average in quality. Thus, while the auditors did not re-analyze the evaluator's data, neither did they question the

Table 3

Mean Ratings of Auditors' Judgment of the Quality of Selected Components of the Evaluation (N=39)

Evaluation Component	Mean Rating*	N[a]	%>1[b]	%>0[c]
General evaluation design	1.22	36	77.88	86.11
Assessment techniques	.94	36	63.89	86.11
Testing instruments	.77	35	65.71	82.86
Interpretation of results of analysis	.32	34	50.00	58.82
Analysis of raw data	.30	33	48.48	60.61
Appropriateness of data collection techniques	.97	32	68.75	81.25
Format of evaluation report	.44	32	50.00	59.38
Accuracy of gathered data	1.75	28	75.00	85.71
Completeness of report	0.00	28	42.46	46.43

*On a scale ranging -3 = auditor judged evaluation poor on the component to +3 = auditor judged evaluation to have been done quite well on the component.

[a]Number of audit reports in which judgments were made.

[b]Percentage of responses greater than +1.0 on a scale ranging from -3.0 to +3.0.

[c]Percentage of responses greater than 0.0 on a scale ranging from -3.0 to +3.0

accuracy of the data. The item "general evaluation design" received an average rating of 1.22, which again represents a positive judgment on the part of the auditors. The auditor's judgments ranged between 0 and +1 for most of the other items (assessment techniques, testing instruments, analysis of raw data, appropriateness of data collection techniques, and completeness of report. These findings lead to two possible interpretations. One might conclude that the auditors were making "cautiously positive" judgments about the evaluators' work in the area of data analysis. On the other hand, the auditors may have been content to report that these activities were discussed by the evaluator without making any judgments about the quality of the evaluator's work. Whichever was the case, the auditors did not make extreme judgments in either direction regarding the evaluators' skills in data analysis. In general, the auditors viewed the evaluators' work in neutral or only slightly positive terms; they appear, on the whole, to have been rather kind in their judgments.

Scope of the Audit Report

The analysis of the audit report dealt with two issues: the auditor's agreement with the evaluator's findings and the areas of the program in which modifications were recommended by the auditor. Data on the agreement of the auditor with the evaluator's findings were derived from the raters' consideration of a number of areas of program outcome such as student learning, student attitudinal change, and community/parent involvement. In each instance, the rater indicated that the auditor (a) agreed with the evaluator's findings, (b) did not agree with the evaluator's findings, or (c) did not comment on evaluation findings with respect to this element of the program.

The auditors tended to support the evaluators' conclusions regarding student cognitive achievement, staff development, and community/parent involvement. Indeed, there were few cases where the auditor specifically disagreed with or disputed the evaluator's findings. In those cases where "agreement" was not reported, the auditor generally did not comment on the evaluator's findings.

Data on auditor's recommendations for program modification were obtained by having the rater consider some fifteen areas of program activity, such as evaluation design, data analysis techniques, and provision for unanticipated outcomes. In each case the rater indicated whether or not the audit report contained a recommendation for program modification. The program areas where auditors most frequently recommended modifications were the design of the evaluation and the data collection techniques. Clearly these areas are entirely appropriate for consideration by the auditor. One wishes, in fact, that the auditors' recommendations for program modification in these areas had been even stronger. The recommendations and conclusions tended to be quite vague and in general, were not based upon specific situations or data. It is worthwhile to note the areas of the program in which auditors did not make recommendations: staff development, community involvement, inservice training, and design of the instructional program. Auditors have been warned to avoid becoming involved in program management; our data suggest that they have followed this warning.

Summary and Conclusions

The data on the independent educational accomplishment audits suggest that the auditors performed their services in accordance with the general

intent of the USOE guidelines. Those activities in which auditors are expected to engage did in fact take place on most occasions. Auditors were able to make judgments about evaluation procedures and were able to make recommendations for modification on those areas of the program related to the evaluation.

The independent program audit is a new concept and, as such, has not been implemented with complete perfection. Auditors should be encouraged to clearly and precisely detail the activities in which they engaged and which serve as the basis for their judgments about the evaluation in particular and the program in general. There should be no mystery surrounding the procedures which were employed by the auditor. Accountability requires full disclosure. The auditors tended to avoid making strong or harsh judgments about the evaluation efforts which they reviewed. Their timidity is quite understandable. The audits in question were completed some two years ago when the concept was even newer than it is today. Furthermore, there is an inclination among the auditors to practice "professional courtesy" toward the evaluator (after all, the roles may be reversed next year!).

Finally, this investigation suggests that relatively few auditors have attempted to re-analyze an evaluator's data for purposes of verification. There are a variety of possible explanations for this fact, including the limitations of time and funds and some question as to the values to be derived from such activities. It seems that those who are responsible for commissioning audits should give some consideration to the desirability of requiring this particular procedure.

As a postscript to this brief examination of the independent educational accomplishment audit, it is worthy of note that the audit is no longer

required for Title VII projects. Given the importance of the independent audit in establishing program accountability and the general success of the Title VII audits, this appears to have been a most regrettable decision.

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