IOCOM Chair/ President’s Message
This issue of the IOCOM Digest & Dialogue continues to build on the theme of management oversight functions or Management Control Systems (MCS). The 2nd issue introduced an overview of MCS; Auditing for Fraud, Results Based Management, and the International Standards Organization (ISO) based ISO 9000 Quality Management System and ISO 14000 Environmental Management System, Total Quality Management (TQM) philosophy, Lean Management and articles on Evaluation.

The 3rd issue of IDD introduces more articles to support the Plan-Do-Check-Action (PDCA Management Cycle), MCS and Evaluation. MCS are tools for controlling activities in an organization. A typical process for management control includes the following steps: (1) actual performance is compared with planned performance, (2) the difference between the two is measured, (3) causes contributing to the difference are identified, and (4) corrective action is taken to eliminate or minimize the difference. For your reading pleasure, this issue carries articles on management excellence models and their contribution to outcome management, linking measurement, accountability, and evaluation, avoiding pitfalls in implementing data analysis, Himalayan nation of Bhutan takes giant steps to institutionalize outcome management and parliamentary oversight.

Sandiran (Sandi) Premakanthan

IOCOM Board News
Quarterly IOCOM Board e-meeting was held on 14-16 September, 2015. Key decisions of the Board are:

- Board will develop a plan to appoint Regional Reps worldwide. Only regional appointment completed is for Africa
- Large countries will develop a Regional Rep model to suit their needs. India with the largest number of members to develop a plan to implement the model.

Message from the editorial team
We have immense pleasure that the third issue is before you. This issue contains interesting articles on themes including management excellence models, lean thinking, measurement and accountability, pitfalls in implementing data analysis, institutionalization of outcome management in Bhutan and parliamentary oversight. The articles highlight many interesting issues which deserve the attention of policy makers and oversight and management practitioners. We are hopeful that academicians and researchers will also find considerable value in these articles. You may write us your comments on these articles, which we will publish in the next issue.

In order to standardize the format and improve the quality of the journal, the editorial team has developed a thematic structure to guide future publications of the IDD. Besides, the team has prepared a set of broad guidelines for authors. These author guidelines and broad themes are available on the website of the IOCOM. Readers are requested to review these guidelines and give your comments/suggestions for improvement.

We urge oversight and management practitioners in general and outcome management professionals in particular to send us your articles for the next issue latest by 30 November, 2015.

Editorial Team
Atiq ur Rehman, Asgar Bhikoo, Greg Richards and Zicky Hammud
Management Excellence Models and their contribution to Outcome Management

Sandiran Premakanthan
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Introduction

There are a number of Management Excellence Models adopted by organizations in government and non-government sectors. They include the very popular International Standards Organization (ISO) Quality and Environmental Management Systems, North American Malcolm Baldrige National Quality Award for Excellence and the Canadian version, the Canada Award for Excellence (CAE) Model. In Europe we have the European Foundation for Quality Management (EFQM) Excellence Model.

This article provides an overview of the more popular management excellence models and explores in some detail the EFQM Excellence Model. Fundamental concepts of management excellence are defined. The EQFM criteria and their logical linkages are discussed. The readers are informed of the Malcolm Baldrige National Quality Award (MBNQA) and the Canada Award for Excellence (CAE) along with a comparative analysis of the three models.

Management Excellence

In the management literature, organizational excellence is defined as achieving and sustaining outstanding levels of performance that meet or exceed the expectations of all their stakeholders.

EFQM Excellence Model 2013

The European Foundation for Quality Management, EFQM, was founded in October 1989. The EFQM is an organization committed to facilitating organisations to achieve continuous performance improvement through the EFQM Excellence Model. The model is a comprehensive management excellence framework used by over 30,000 organisations in Europe.

The EQFM is made up of three integrated components: Fundamental Concepts, Criteria and RADAR Logic Process (Results, Approaches, Deploy, Assess, Refine, and Redefine).

Eight Fundamental Concepts of Management Excellence

Management excellence concepts lay the foundation for achieving sustainable organizational excellence. The concepts are used to describe the attributes of an excellent organizational culture. It also becomes the language of choice of senior management.
Maximum benefit is achieved only if the organization can integrate the concepts into its culture.

**EFQM Criteria**

The EFQM Excellence Model shows the causal relationship between the five enablers and the results, the outputs and outcomes of an organization.

**Enablers**

There are 5 enablers, pictured on the left-hand side of the Model (Figure 2).
• **Leaders:** they shape the future and make it happen. They act as role models for its values and ethics and inspiring trust at all times;

• **People:** management that values people and create a culture that facilitates the achievement of organisational and personal goals. It creates a culture that develops the capabilities of people and promotes fairness and equality;

• **Strategy:** a stakeholder focused strategy which clearly defines the mission and vision, policies, objectives, plans, and processes;

• **Partnership & Resources:** plan and manage external partnerships, suppliers and internal resources; and

• **Processes, Products & Services:** design, manage and improve processes to generate increasing value for customers and stakeholders.

**Results (Outputs & Outcomes)**

Excellent organisations achieve and sustain outstanding results that meet or exceed the needs and expectations of their customers, people and business stakeholders and others within society.

**People, Customer, Society and Business** are the four (4) result areas shown on the right-hand side of the Model (Figure 2). These are the results an organisation achieves, in line with their strategic outcomes and goals. In all four results areas, excellent organisations based on the needs and expectations of their stakeholders:

• Develop a set of key performance indicators associated with the outputs and
• Set clear targets for key outputs and outcome,
• Segment results to understand organizational performance,
• Demonstrate sustained good business results over at least 3 years,
• Clearly understand the underlying reasons and drivers of observed trends and the impact of these results.
• Have confidence in their future performance and results based on their understanding of the cause and effect relationships established, and
• Understand how their key results compare to similar organisations (bench marking) and use this data, where relevant, for target setting.

**Results, Approaches, Deploy, Assess and Refine (RADAR) Logic Process**

The RADAR Logic process is a Plan, Do, Check, Action (PDCA) continuous improvement process applied to all facets of management. It is a dynamic Performance Results Assessment Tool.
It is a structured and systematic way to review the performance achievements of an organization. The RADAR logic states that an organization on its journey to management excellence should adopt the process to sustain its status.

Malcolm Baldrige National Quality Award (MBNQA)

The United States Congress established this award in 1987 to raise awareness of quality management. The award recognizes U.S. companies that have implemented successful quality management systems. The award is named after the late Secretary of Commerce Malcolm Baldrige (1922-1987), a proponent of quality management.

The MBNQA is presented annually by the President of the United States to organizations that demonstrate quality and performance excellence. The Award is given in six categories: manufacturing, service, small business, education, healthcare and non-profit. The U.S. Commerce Department’s National Institute of Standards and Technology manages the award, and the American Society for Quality (ASQ) administers it.

Figure 4: 2015–2016 Baldrige Excellence Frame Work

Criteria for Performance Excellence Overview

The MBNQA involves review of the achievement of the organizations on seven criteria, which are:

- **Leadership**: leads the organization, and leads within the community,
- **Strategic planning**: establishes and plans to implement strategic directions,
- **Customer and market focus**: builds and maintains strong, lasting relationships with customers,
- **Measurement, analysis, and knowledge management**: uses data to support key processes and manage performance,
- **Human resource focus**: empowers and involves its workforce,
- **Process management**: designs, manages and improves key processes, and
• **Business/organizational performance results**: performs in terms of customer satisfaction, finances, human resources, supplier and partner performance, operations, governance and social responsibility and compares to its competitors.

**Canada Award for Excellence (CAE)**

Since 1984, the Canada Awards for Excellence have been presented to private and public sector organizations of all sizes that have proven they are world class organizations. The CAE is awarded to recognize companies for their commitment to sustained excellence.

Excellence Canada is the organization responsible for the administration of the awards. The award winning organization reap the benefits of reduced costs, improved efficiencies, more productive and engaged employees and greater stakeholder returns. It is believed that companies that win year after year are the ones that are leading Canada into a better future.

The Governor General of Canada is the Patron of the CAE Program, reinforcing the prestige and importance of receiving these awards.

This award is based on the Canada Awards for Excellence Standards and Requirements, which are used by numerous organizations as a management model for continual improvement and to achieve better operational results.

CAE Awards categories include:
- Excellence, Innovation and Wellness
- Healthy Workplace
- Mental Health

**CAE for Excellence, Innovation and Wellness**

An over-arching assessment of the organization includes employees, customers, leadership, governance, planning, processes, social responsibility, suppliers, partners, and results. Several years of trend data and evidence supporting continual and sustainable improvement must be provided.

**CAE Standards/Criteria for Excellence, Innovation and Wellness Model**

Framework of the CAE Model covers seven areas which include:
- Leadership and Governance
- Strategy and Planning
- Customer Experience
- People Engagement
- Process and Project Management
- Partners and Suppliers
- Results and Sustainability

Linkages among these areas are shown in Figure 5.

Organizations receive national recognition at four levels as they advance on their journey to excellence. The awards are known as Silver, Gold, Platinum, and Order of Excellence.
Three years after receiving the Canada Awards for Excellence Platinum Trophy, an organization can apply for the “Canada Order of Excellence”, the highest award under the Canada Awards for Excellence program. Every three years, the organization has to demonstrate how it is continuing to meet the requirements and how it is continually improving its results.

**A Comparative Analysis of Management Excellence Models**

The three models have a lot in common. Leadership is the main driver, with people management, strategic planning, and process and product management forming the core criteria. There is a major focus on measurement and analysis of all categories of results. All three models provide self-assessment tools. Detailed comparison is shown in Table 1.

<table>
<thead>
<tr>
<th>EFQM Criteria</th>
<th>MBNQA Criteria</th>
<th>CAE/Excellence, Innovation and Wellness Standards</th>
</tr>
</thead>
<tbody>
<tr>
<td>Leadership</td>
<td>Leadership</td>
<td>Leadership and Governance</td>
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<tr>
<td>People</td>
<td>Human resource focus</td>
<td>People Engagement</td>
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<tr>
<td>Strategy</td>
<td>Strategic planning</td>
<td>Strategy and Planning</td>
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<tr>
<td>Partnership &amp; Resources</td>
<td>Measurement, analysis, and knowledge management</td>
<td>Partners and Suppliers</td>
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<td>Processes, Products &amp; Services</td>
<td>Process management</td>
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<td>Customer Results</td>
<td>Customer and market focus</td>
<td>Customer Experience</td>
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<td>People Results</td>
<td>Business/organizational performance results</td>
<td>Results and Sustainability</td>
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<td>Business Results</td>
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Concluding Remarks

Leadership is a key ingredient in achieving management excellence. The adoption of any one of these models provides a framework to move the organization gradually through the process of facilitated organizational development to meet the standards and criteria. The important thing to remember is that it takes time and resources to achieve an ideal state. It is not a one shot deal to win the award. Once you get there, it is even harder to sustain the excellence. Building the necessary systems and process to maintain your status is vital.

In the ISO world trained and dedicated resources are responsible for the maintenance of the systems. They are the ISO certified Quality and Environmental Management Auditors among the many breeds of ISO Auditors to support the standards. I am proud to hold that professional designation as a Certified Quality Auditor.

Baldridge and CAE assessors who are trained and certified by accredited professional bodies perform a similar role as organisational change agents.

The adoption of management excellence models by an organization assures outcome management practitioners that there is a greater probability of achieving the desired hierarchy of outcomes and impacts in the short, medium and long term.

The body of knowledge and literature on management excellence approaches and methodologies vested with the professional organizations and institutions should be a part of the Outcome Management body of knowledge. The compilation of the contributions of knowledge and literature on outcome management from various management disciplines and professional bodies should be an IOCOM goal in the near future.

Acknowledgements

The author acknowledges the use of the literature from websites of the three professional organizations for compiling this article on Management Excellence Models.

References

For greater details about EFQM, MBNQA and CAE, please visit their websites at:
EFQM: http://www.efqm.org/the-efqm-excellence-model
MBNQA: http://www.baldrigepe.org/

- Excellence, Innovation and Wellness
- Healthy Workplace®
- Mental Health at Work®

Forthcoming Evaluation Events

- International conference on Education Evaluation: to ensure quality and development. Saudi Arabia - 3rd November 2015 to 4th November 2015 Contact person Dr. May Aloibaidy mobaidy@peec.gov.sa
Linking Measurement, Accountability, and Evaluation

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Introduction

Performance measurement, evaluation and accountability have been talked about for years. Yet the linkages between them, while understood by many, are not often clearly defined. The purpose of this paper is to discuss an integrated approach that links outcomes management, performance measurement, accountability, and evaluation.

Accountability

First, let’s define accountability. It is “the obligation to demonstrate that responsibility is being taken both for the means used and the results achieved in light of agreed expectations.”


Figure 1: An Accountability Model

The basic aspects of a standard, a means of measuring, and a defined consequence provide the framework for an accountability model as depicted in Figure 1. According to this model, a performance standard or expectation is established, usually in an individual’s workplan. People are obviously needed to perform tasks to meet these standards.

Inducements and sanctions are often present and attached in some way to the expected performance. Measurement provides the mechanisms by which we determine how the individuals are performing against the expectations. In contrast, feedback loops help to modify the
expectations, the inducements or sanctions applied, as well as the actual performance of people in the system.

One might call performance measurement at any point in time a “mini-evaluation”. The evaluation collects performance information that could be used to help the individual improve, to change the standard, or to activate consequences. So the measurement process needs to fit with the work environment.

**Performance Measurement**

Performance measurement is “the process and systems of selection, development and on-going use of performance measures to guide decision-making; the ongoing, systematic process of collecting, analyzing and using performance information to assess and report on an organization’s progress in meeting expected results; making adjustments as necessary to ensure results are achieved; and as a process of communicating evidence-based performance information. Performance reporting supports decision-making, accountability and transparency.”

With this definition, it’s easy to see how performance measurement links to accountability. In particular measurement enables monitoring, which is a process of collecting performance information to account for employee performance in the accomplishment of specific strategic objectives.

In the conceptual framework presented in Figure 1, performance expectations derive from the organization’s overall mandate. Performance measurement applies to both the organizational, work unit and individual level.

Evaluation is often done at the work-unit and organizational level, while performance appraisals are done at the individual level. Both processes depend on performance measurement, which therefore forms the core of the model because it generates data that can be used for a number of different purposes.

The foregoing discussion paints an idealized picture of the relationships between evaluation, performance measurement and accountability. However, in practice the linking of specific activities to measurable outputs can be problematic.

In addition, accountability cycles are often incomplete. That is, expectations are established, measures are put in place, but often nothing happens whether or not expectations are met. Still, the framework outlined in Figure 1 provides at least a baseline from which the integration of these processes can be considered.

**Government of Canada (GoC)**’s Approach to Outcomes Management

The GoC approach is about planning, managing and achieving the intended outcomes of an initiative or a program in the public sector. The GoC currently has two components that, while related, are different a) from the perspective of a GoC Program, outcome management is a set of

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1. Ibid.,
activities designed to monitor, and adjust as required, the way the Program and any associated processes and activities contribute to meeting the needs of Canadians; and (b) from the perspective of a GoC Project or Initiative, outcome management is the set of activities designed to manage and oversee the change in a way that ensures it contributes to improving the capability and/ capacity of a Program to meet the needs of Canadians.

The main difference between the two GoC approaches being one manages meeting the needs of Canadians while the other manages the development of capabilities that supports meeting the needs of Canadians. The latter focuses on program resources and processes: technology, people, protocol, standard operating procedures, etc.

The outcomes defined in the outcome management approach must address both intermediate and end outcomes. As such “to achieve the end results of an initiative, it is crucial to identify and track intermediate outcomes that can be used as milestones along the road.”

The attainment of the second outcomes management perspective, (i.e., manages the development of capabilities through resources and processes) can be guided by the revised federal government directive on performance management and GoC is developing the associated performance management and reporting framework. This change is intended to lead to better individual performance and stricter monitoring requirements, and consequently increased accountability of organizations to Parliament. However, translating the program outcomes to employee performance is still a challenge.

The extent to which performance agreements at the employee level contain specific measures for their objectives has yet to be realized. Assessment on the extent to which performance objectives have been met is still largely a manager-employee discussion, with ideal best practices with the provision of substantiated examples of performance. Figure 2 provides a view of the relationships among these components.

![Figure 2: Conceptual Relationships](image)

Thus, while the performance framework can provide convenient categories for collecting performance information, the type and level of evaluation or accountability needed will help to refine the level and time frame of information collection. In cases such as the United States Postal Service (USPS) where variable pay is linked to performance measures, both individual and

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collective accountability is implicated and attribution must be clearly established. In other cases, where the information is used to track operational progress and make in-course corrections, the drivers for success on the indicators must be identified because these are the activities that are adjusted in order to improve performance.

Summary

Relationships between performance measurement, accountability, evaluation and outcomes management can be characterized as process-oriented. Accountability and evaluation processes can occur at different levels but in all cases performance information is needed in order to ensure accountability. The performance framework is an approach to determining what kind of performance information should be collected in order to demonstrate progress towards accomplishment of organizational goals, as defined by the outcomes management strategy. When this performance information is used in a performance appraisal framework, the measures need to be more “personalized” to ensure that attribution errors are avoided.

To apply measurement we must ask two very simple questions: what information should be measured, and what should be done with it? No matter what model of performance measurement is used, these two questions must be answered in order to develop a workable process. By understanding these relationships, program managers might be in a better position to take a more strategic view of performance measurement in their organizations.

Conclusion

We argue that conceptually, it is relatively easy to identify the linkages between measurement, accountability and evaluation. In practice however, things become more complicated. We offer the following observations for further reflection and development of these important issues related to outcomes management:

1. If individual accountability is to be integrated into outcomes management, the organization needs to develop job descriptions aligned to program outcomes and “individual scorecards”? One such example is that of aligning job descriptions the business unit’s outcomes; outcomes which in turn should be nested within the Branch outcomes. As such, any Branch can model an outcomes management approach to Branch-wide portfolio management.

2. As organizations continue to build partnerships and working alliances, how is accountability for results to be attributed to the different partners in the network? An “inter-organizational” performance framework can be developed and applied to support the portfolio encompassed in the outcomes management approach. One such example: interdepartmental initiatives that are funded by the Treasury Board Secretariat (TBS) of Canada. The funding is based on a TBS submission which must include a performance measurement framework that includes accountability of each department.

3. The development of a performance framework takes time. Given the rapid change faced by most organizations today, how would the relevance of the performance framework be maintained? Being ever-green is also time consuming and changing metrics every year can challenge an organization’s capability to benchmark itself.

4. The fundamental logic of outcomes management is to promote alignment of corporate goals to activities and to long run performance. To do this, an organization needs to develop a “nested set” of performance frameworks (i.e., from corporate to the individual). The big question is how much time and effort would be needed to modify these in the face of rapid change?
Avoiding Pitfalls in Implementing Data Analytics

By addressing people, processes, and technology, you can ensure a successful data analytics initiative that is built to last.

by David Coderre, MBA, ACDA
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Introduction

Long a staple of reviews, data analytics is no longer a nice-to-have, but a requirement. Evaluators and Internal auditors now have the ability to gain insights from, and test correlations with, a vast array of information on the Internet, which can be as diverse as competitor information, regulatory filings, and conversations on social media. Data analytics provide reviewers with the potential to deliver oversight, insight, and foresight.

Analytics can examine the audit entity from a data-driven perspective (what does the data reveal about the activity?), drive understanding of the risks (what is happening?), and generate insight (why is it happening?). It also provides reviewers with the ability to perform prescriptive analytics to develop recommendations to address issues, as well as predictive tools to look at what will happen and help to prepare for it.

The key to ensuring that data analytics has the best chance of success lies in managing the people, processes, and technology aspects of the initiative. The three are integral to any effort to develop data analytics and must be considered separately and as a whole.

People

When it comes to people, there are several questions to address. Should each review team be responsible for developing its own analytics capabilities or should there be a data analytics function that supports the review teams? Can the department afford to have one or more people dedicated to data analytics, particularly if it's a small review function? Review functions seeking to develop an analytics capability have a better chance of success if they create a separate analytics function, even if it is one person who has responsibility to support the teams in the analysis requirements. As review functions move along the data analytics maturity curve, the teams should take more responsibility for data analysis, and the analytics function will shift to providing complex analysis and verifying the integrity of the analysis performed by the review teams.

With this approach, the next question will address the level and experience of the person that should be part of the analytics function. A related question is: Should an evaluator or auditor be taught programming (data extraction and analysis) or should a programmer be taught to conduct reviews? Failures in this area have one thing in common — management did not assign the right person or people to the task. Too often, a junior programmer with limited or no audit experience — addressing only the IT aspects of the job — is assigned to develop the analytics function. Given the nature of the task — dealing with business process owners, system programmers, and review team leaders — the analytics function must be staffed at the appropriate level and with the
necessary experience. The biggest hurdle is having the business process knowledge to identify the types of analytics to run.

The size of the analytics function will depend on the size of the review function overall, as well as the analyses to be performed and the types of technical expertise and experience that are available in the review organization. If responsibility is assigned to a single person, he or she must be, at a minimum, the equivalent of a team leader level and must have data extraction and analysis and evaluation or audit experience. This will mean hiring someone with the required skills if they do not exist in-house. As the use of data analytics increases, the analytics function can grow, adding junior levels, a career path, and mobility to the function.

The analytics function must be visible and knowledgeable of, and responsive to, the needs of the review teams. At the same time, it must also be proactive in recognizing opportunities for the application of data analysis and in marketing existing and new applications of technology.

**Processes**

Data analytics needs to be fully integrated into the review process. Ensuring that data analytics are embedded in the process will require support from all levels, starting with senior management. Management will have to reinforce the use of analytics, the data analytics function will have to market its services, team leaders will have to be challenged by management, and team members will have to employ analytics. Management should establish goals for the implementation and use of data analytics and these should be communicated to the entire audit team. It should be clear that data analytics will support the planning processes (examining the controls, risks, and business processes), the executive phase (testing controls, drilling down into the risks and assessing the effectiveness of the business process), and the reporting phase.

Initially, it will be important to highlight success stories and educate managers and team leaders about what is possible. Improving on the traditional review approach of sampling, evaluators and auditors can benefit from the implementation of data analytics to allow for more precise identification of control deficiencies, noncompliance with policies and procedures, and areas of high risk. These same analytics could then be used to ensure appropriate management follow-up has occurred by elevating the identified deficiencies or implementing continuous auditing procedures in areas of higher risk.

While analytics can produce significant benefits, the inappropriate introduction of technology can also have serious negative consequences. In many evaluation and audit organizations, credibility is a valued, but fragile, commodity. Evaluation and internal audit must continually demonstrate the value and utility of their work by producing high-quality, timely reviews in areas of high risk. The incorrect use of technology and data analysis could produce erroneous conclusions and damage the credibility of the review organization with its clients. It also could make any subsequent attempt to use analytics more difficult.

**Technology**

The most important questions surrounding technology are whether analysis software should be purchased and what the cost will be. To answer these questions, evaluation and internal audit need to understand what analytics are already in place before embarking on efforts to develop its own analysis routines. The existence of data warehouses and business intelligence (BI) tools should be investigated before deciding whether to invest in independent analytics. The organization may already be producing reports that can be adapted for evaluation and audit use.
Evaluators and auditors should obtain read-only access to application systems, and the ability to run standard reports and access and use data warehouse and BI tools. If additional analytical capabilities are required, MS Excel and Access can be useful in some circumstances. As the analytics become an integral part of the audit process and more complex, the need for a more robust software package to support data analytics increases. In practice, the use of specialized audit analysis software has distinct advantages — particularly in terms of logging, repeatability of tests and efficient test design, working with large data sets, and dealing with complex data manipulation. The cost of audit software is usually significantly less than the investment in resources and skills required for a successful audit analytics program. Management needs to put this in perspective and be willing to invest in the initiative — on average, a single license for audit software costs approximately US$3,500.

Any analytics initiative must quickly demonstrate a return on investment (ROI). Therefore, management should start with a targeted, ad hoc analytics program that will yield immediate benefits in terms of acceptance, ROI, and the development of the analytics function. At the same time, it should be clear that the initial steps are not sufficient and a strategy will be developed to improve and deploy analytic capabilities across the organization. Senior management should ensure that there is a plan to take action and measure results accurately.

**Sustainable Success**

Organizations should expect that an individual with strong data analysis skills, armed with software and some training, will be able to drive a successful analytics program on his or her own. Sustainable success in the use of analytics also requires leadership, strategic and tactical goal setting, review process knowledge, team coordination, integration, and good project management. The skills required to remain effective in an increasingly technologically complex world must be developed, nurtured, and supported. In addition, to efficiently and effectively implement and use data analysis by all evaluators and auditors with a variety of computer skills, the organization needs to develop a standard, user-friendly, integrated environment; provide specialized training and IT support; and provide ongoing encouragement. The benefits are significant and well worth the effort.

**Conclusions**

Effective analytics requires an initial investment of time and a commitment to follow up on results. Early analytics may produce a large volume of results — including false positives — and will need to be honed and evaluated to ensure results are manageable, reliable, and can be followed up on. Because analytics take time to be fully effective, the expectations of senior management, inside and outside of the evaluation and internal audit functions, must be carefully managed.

The question should not be “Should we embark on develop analytic capabilities?”, but “How soon can we start?” Adequately addressing the people, process, and technology aspects of the initiative will increase the likelihood of success.

*David Coderre, ACDA, is a part time instructor at the University of Ottawa, Telfer School of Management and CEO of CAATS in Ontario, Canada.*
Lean thinking and monitoring & evaluation practices for non-profit organisation sustainability

By Asgar Bhikoo
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Introduction

In the current economic climate, the grant funding pool available to non-profit organizations (NPOs) has shrunk. This situation requires NPOs to demonstrate how their activities provide a social return whilst ensuring that their operations are financially sustainable. This requires a strategic approach that allows for greater understanding of how organisational activities lead to social return. There are two disciplines of strategic management that at first glance may seem unrelated, but share a lot in common, and can assist in managing these tensions. These disciplines can address the funding, accountability and sustainability requirements of NPOs. The first is the “Lean Thinking” and the second is the Monitoring & Evaluation “M&E”. This article provides a synthesis of the two approaches, and proposes that by following one, you will be able to adopt the other, which in turn may help with addressing funding requirements and aid in ensuring long-term sustainability.

Lean Thinking

Lean Thinking provides a focus on collecting data that relates to indicators of efficiency and effectiveness within an organisational system (Miller, Bogotova, & Carnohan, 2011). The information collected is informed only by what is needed. This is similar to the requirements of an M&E data collection. In essence, the focus of M&E data collection is monitoring NPO programme implementation and evaluating its effectiveness in achieving its intended outcomes and goals (Rossi, Lipsey & Freeman, 2004).

Lean Methodology

Moreover, Lean Thinking provides a methodology that assists with streamlined data collection. For example, implementation reports are presented in a streamlined way, for example an A3 Report is written on one page and communicates business problems, how they were identified, and action plans to resolve them (Liker & Meier, 2005). In addition visual management in Lean Management provides data visualisation in a centralised location for anyone in an organisation to access. The visualisation communicates operational efficiency and effectiveness rates. This promotes information sharing, learning and collaboration to improve service which is also becoming a key component of reporting within M&E which uses performance dashboards to achieve similar results within an organisation (Azzam, Evergreen, Germuth & Kistler, 2013).

Data Collection

In addition, data is collected in a cyclical way that promotes information to be used for decision-making and foster continuous improvement. In particular, Lean follows a PDCA (Plan, Do, Check

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6 first published on Tshikulu.org.za, 8 September 2015
and Act Cycle) or the DMAIC (Define, Measure, Analyse, Improve and Control) cycle (Liker & Meier, 2005; Miller, Bogotova & Carnohan, 2010). These cycles have information utilisation built into its design, which means that there will be a continuous feedback loop between reporting and decision-making to promote programme improvement. M&E cycles follow a similar pattern and encourage information utilisation for the same purpose (Shapiro, 2011).

Shared Value

A Lean Approach promotes the strengthening of relationships within a supply chain to ensure business sustainability and operational (service) improvement across all stakeholders. A similar approach is followed in M&E to ensure that Shared Value (is understood and fostered) within a social value chain (i.e. across Funders, NPOs, Programme Beneficiaries and the General Public — and in some instances Government as well) (Porter & Kramer, 2011).

Conclusion

There is one fundamental difference between Lean Thinking (or a Lean Approach) and M&E. The former focuses purely on efficiency and effectiveness to create quality products (and services) by reducing waste in a value chain. The latter, focuses on providing better service so that social programmes can offer better services to programme beneficiaries, and that these services make a difference in their lives. Although there is this difference, using a Lean Approach to organise how an NPO operates will aid it by helping it to start thinking evaluatively about its strategy and operations, which in turn will make the implementation of M&E within an organisation much easier. Both approaches will ultimately aid NPOs in operating in a more sustainable way.

References


Useful Courses


Himalayan nation of Bhutan takes giant steps to institutionalize outcome management

Kunzang Lhamu (IOCOM Founder Board Member, Country Representative, Bhutan)

Sonam Togyal (Country Representative, Bhutan)

Kezang Kezang (Country Representative, Bhutan)

Background

The Royal Government of Bhutan (RGOB) embarked upon strengthening the monitoring and evaluation system in the country. Since 2006 through establishing the National Monitoring and Evaluation System (NMES), following which, considerable progress has been made on the monitoring front. However, evaluation culture in the country still remains weak.

In the past few decades, there has been a remarkable growth in the field of evaluation as evidenced by the steady increase in the number of Voluntary Organizations for Professional Evaluation (VOPEs) across the world. The number of national and regional VOPEs has risen from 15 in the 1990s to more than 155 by early 2013.

Since 2009, sixteen (16) officials from the government have attended the International Programme for Development Evaluation Training (IPDET) with various sources of funding, a major portion of which was supported by Danish International Development Agency (DANIDA). This training has contributed immensely to enhancing the awareness and capacity in the RGOB.

Several evaluations of development policies and programmes and sensitization workshops have also been conducted from 2013 till date through the Research and Evaluation Division, Gross National Happiness Commission (RED/GNHC) and in collaboration with government ministries.

Twenty four (24) Bhutanese with an interest in evaluation have joined, as members, the International Organization for Collaborative Outcome Management (IOCOM) that was established in 2010 and are committed to participate in the implementation of the Strategic Rolling Action Plan by integrating it into the Bhutanese strategy for increasing the demand for evaluations.

Nation Evaluation Policy

In order to streamline, strengthen and institutionalize the evaluation system, in 2012, the RGOB drafted the National Evaluation Policy, and the National Evaluation Protocol and Guidelines, which will be launched in the second half of 2015 to mark the Eval Year.

A Strength Weaknesses, Opportunities and Threats (SWOT) analysis of the Bhutan’s Monitoring and Evaluation (M&E) System undertaken during a training on evaluation in Bhutan in March 2013, conducted by the GNHC and UNICEF Bhutan. The study found that evaluation system was weak, technical capacity to conduct/commission and manage
evaluations was lacking, and demand for evaluation was low. It was also noted that evaluations in Bhutan were also generally mostly donor-driven. These factors posed challenges towards strengthening the evaluation culture in Bhutan. It was also recommended that a non-profit association and network of evaluators be established to provide the much-needed platform to promote evaluation in Bhutan. This led to the establishment of the Evaluation Association of Bhutan (EAB), which continues to operate as an informal virtual organization, led and managed by volunteers.

**Evaluation Association of Bhutan (EAB)**

With the establishment of EAB as an informal organization in 2013, a few Bhutanese evaluators joined the Community of Evaluators (CoE) as individual members, which contributed to more discourses on development evaluation and strengthening the evaluation culture in the country.

Moving forward, EAB is expected to play a critical role in sustainably promoting and increasing the demand for evaluations while the government bodies, parliamentarians, academia, international development partners, media and other stakeholders have a key role in building an enabling environment for evaluation. It is also envisaged that EAB after being registered under the Civil Society Organization Authority, will partner and network with international and regional associations such as IOCOM and CoE and engage in promoting the demand for evaluations.

**Purpose and Objectives of EAB**

**Purpose**

The Association is established to:

a. Promote a strong evaluation culture in the country as a critical element for accountability, good governance and transparency in development processes;

b. Improve evaluation methodologies and use; and

c. Promote evaluation as a profession in the country.

**Objectives**

The Association aims to strengthen the evaluation culture in the country by:

a. Providing a platform for evaluators to share best practices on evaluation;

b. Improving the quality and use of evaluation;

c. Advocating and creating awareness on evaluation;

d. Building the capacity of those who conduct, commission and manage evaluations in the country; and

e. Creating a network of high quality evaluators and linking them with the other evaluation communities.

**Status of EAB**

Since 2013, EAB has been functioning as an informal virtual organization under the guidance of and support from the GNH Commission and UNICEF Bhutan. It is managed by a virtual

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7 CoE is a platform that facilitates knowledge exchange between parties interested in evaluation in South Asia. By interacting with each other in-person and through electronic media, the CoE intends to expand the knowledge and experience base of individuals as well as of the region as a whole, and to provide opportunities to share these experiences with the international evaluation community.
Secretariat comprised of a volunteer Executive Director and a volunteer Treasurer. An elected (interim) Board of Directors provides strategic direction and leadership to the Association.

In May 2015, EAB has initiated the process to register the Association with the Civil Society Organizations (CSO) Authority under the Ministry of Home & Cultural Affairs, Royal Government of Bhutan. A communication strategy is being developed and fund raising and membership drive are in the plans for the second half of 2015. A milestone achievement would be the official launch of EAB later this year as part of commemorating EvalYear 2015.

A Group of evaluation enthusiasts representing the government, private and civil society. All are volunteer members of the EAB.

### Evaluation Courses

- Training programme on National Evaluation societies, Belgium, 19-31 October 2015
- Evaluation for development programmes. United Kingdom - 9th November 2015 to 13th November 2015
- The 13th ODA Evaluation Workshop, Tokyo, Japan, 9-10 December 2015
- Using Participatory Action Research to Improve Development Practice. United Kingdom - 25th January 2016 to 29th January 2016

### IOCOM Board News

- Country rep appointments: Dr. Bhatt from India was approved. Dr. Bhatt replaces Anoopkumar Satpathy. The Board thanked Anoop for his contribution to IOCOM in India.

- The Board approved the appointments of following as IOCOM Board members.
  1. Ms. Betty-Ann Turpin - Ottawa, Canada
  2. Aaron William Watson - Canberra, Australia
  3. Mark Griffin, Brisbane, Australia
Parliamentary oversight can play a critical role in the socio-economic development

By Atiq ur Rehman
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Introduction
Parliamentary oversight, also known as legislative oversight, has received tremendous recognition and popularity in the recent years in the face of increasing demand for good governance in the world. It is in fact a measure of the effectiveness of a parliament. It has three basic objectives: 1) to ensure transparency and openness in the actions/decisions of the executive authorities; 2) to hold the executive accountable – financial accountability and the operational accountability; 3) and to protect the supremacy of the rule of law.

This article attempts to address some critical issues: how does parliamentary oversight work… where is the parliamentary oversight being used… what are trends in the domain of parliamentary oversight… what are the challenges in its development… and what should be done to promote its use and enhance its effectiveness…

How does parliamentary oversight work
The parliamentary oversight falls in the domain of many disciplines, most predominantly the political science. The function of parliamentary oversight covers broad range of activities including review of budget making process, budgetary allocations, expenditures, audit reports and performance of investments etc. In many developing countries another area which deserves special attention of the parliamentary oversight is the gender mainstreaming. Unfortunately, gender representation in the world parliaments is low. According to Atlas of Electoral Gender Quotas 2013, women accounted for just 13.1% in Pacific, 17.8% in Arab states, 19.1% in Asia, 24.5% in Europe (including Nordic countries), 24.8% in Americas and 21.1% in Sub-Saharan Africa. In Pakistan it was 21%. Hence, parliamentary oversight from the perspective of women is already at lowest ebb.

An efficient and effective parliamentary oversight generates informed discussion in the parliament, which leads to improvement in the effectiveness of the operations and the financial discipline in the country i.e. financial and operational integrity. In this context budgetary oversight is an area of high significance.

The Supreme Audit Institution (SAI) of a country carries out the function of audit. In many countries, it submits the reports to the parliamentary committees/bodies like Public Accounts Committees (PAC). The PACs review the audit reports. According to a survey of Inter-Parliamentary Union, almost 90 percent of the (88) parliaments (covering a mix of developed and

8 IPU (2008)
9 IIDEA (2013)
developing countries) surveyed were receiving reports from the SAIs. In some countries the SAI is tilted as the Office of the Auditor General like Pakistan while in some countries it is the Court of Audit (like Austria). In the case of all commonwealth countries, the term Auditor General is used who reports to the PACs.

The PACs can direct the SAIs to conduct special audit of any programme or project or any other investment/expenditure. Their functions are complimented by the institutions of the ombudspersons.

It is worth-mentioning that parliamentary oversight committees are not limited to the PACs. Griffith (2005) has suggested five types of such committees which are:

1. Legislative review committees which scrutinize government and other bills
2. Public Accounts Committees concerned with the supervision of public finance;
3. Estimates committees to examine the appropriations of government departments and agencies;
4. Other select or standing committees concerned with the scrutiny of policy and administration; and
5. The more recently established specialized oversight committees for the supervision of independent investigatory bodies

Impartiality is crucial in the proceedings of the PACs. In many countries, opposition parties get representation in such forums. In Pakistan, PAC comprises 24 members drawn from almost all political parties. The chairman of the committee is by default the Opposition Leader in the parliament (National Assembly – the lower house). It is to enable the committee to execute its functions fairly and impartially.

Where is parliamentary oversight being performed

Out of 198 countries, about 77 percent are republics and 18 percent are constitutional monarchs. In other words, at least 189 countries have the parliaments. However, strength of democracy varies from country to country. Recently, the Economist has surveyed 167 countries to measure the strength of democracy on scale of 10 (score closer to 1

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10 Yamamoto (2007)
11 List of countries by system of government (2015)
means weaker democracy and closer to 10 means stronger democracies). According to its report, “Democracy Index 2014”, out of 167 countries surveyed, only one fourth of the countries have full democracy (score exceeding 8) and less than one third of the countries have flawed democracy (score ranging from 6.01 to 8.00), while remaining half of the countries are either under authoritarian regime (score up to 4.00) or under hybrid regime (score ranging from 4.01 to 6.00) (Error! Reference source not found.).

It is interesting to note that almost all countries with full democracy are members of the OECD too – all are the developed countries and all have the highest scores on the UNDP’s Human Development Index (HDI). It clearly shows that the countries where democracy is strong, the level of economic development is high. However, it is hard to specify which comes first? Is it development or it is democracy? Pelizzo & Stapenhurst (2012) argue that “it is not clear whether democracy is a cause or a consequence of development”.

What are the common tools used in the parliamentary oversight

Parliamentary oversight is mainly applied in the following areas:

- **Budget related tools**
  - Legislation is consulted in the budget preparation
  - Examination of budget
  - Reports
  - Confirmation and approval

- **Audit tools**
  - Financial audits
  - Special audits
  - Performance audits

Common tools used in the oversight include: 1) Parliamentary committee hearing; 2) Hearing in Plenary Sitting; 3) Committee of Inquiry; 4) Questions; 5) Question Time; 6) Interpellations; and 7) Ombudsman.

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12 Pelizzo, Stapenhurst & Olson (2004)
13 Pelizzo, Stapenhurst & Olson (2004)
Many experts have put these tools in many other connotations. On this account, Riccardo Pelizzo and Frederick Stapenhurst’s book “Parliamentary Oversight Tools A comparative analysis” published in 2012 contains valuable information on the tools. Yamamoto (2007) has also made considerable contribution in this context. He has presented the tools in simpler words which are:

- Parliament can simply ask the government for information
- Parliament can ask the government for public clarification of policy
- Parliament can obtain information from sources outside the government
- Parliament can express its views to the government and the public.

**Trends in parliamentary oversight**

Following are the key trends:
- Legislation on the conflict of interest
- Financial and functional autonomy to the SAIs – however, they report to the Parliament. In Pakistan, the post of Auditor General has a constitutional protection. None in executive even the Prime Minister cannot remove Auditor General. Article 168(5) says, “The Auditor-General shall not be removed from office except in the like manner and on the like grounds as a Judge of the Supreme Court”.
- The only way to remove a Supreme Court judge is to prepare a reference against him and refer it to the Supreme Judicial Council (SJC). The SJC as defined in the Article 209 of the Constitution of Pakistan, comprises five members: 1) the Chief Justice of Pakistan; 2) the two next most senior Judges of the Supreme Court; and the two most senior Chief Justices of High Courts. The Council will review the reference and gives opinion to the President of the country. Only if the JSC finds that he/she should be removed, then the President may remove him/her.
- Tenure security is being provided to the auditor generals so that they may discharge their functions fearlessly.
- Initiatives for building capacity of the parliamentarians in performing the tasks of oversight.
- Women representation in the parliaments has increased considerably in many countries. For example, in Arab states their share in the parliaments has increased from mere 6% in 2003 to 17% in 2013\(^\text{14}\).

**Contemporary Challenges**

There are several challenges in the promotion of parliamentary oversight:

1. Women are under-represented in the parliaments. Until, their representation does not rise to the level of men, their perspective of oversight cannot be ensured.
2. Arab springs proved that even in a monarchy, people have the aspirations to be heard. However, transition to democratic regimes is never easy and straightforward.
3. No doubt introducing the parliamentary oversight function in any country (where it does not exist already) is a daunting task. But to make a parliamentary oversight effective is even a bigger challenge. Griffith (2005) emphasizes that the effective parliamentary committees are independent, hold adequate powers and resources, have access of all relevant

\(^{14}\) IIDEA (2013)
information, its recommendations are implemented by the government. In many countries parliamentary oversight exists but only in notional form, primarily because of weaknesses on one or more of these areas.

4. In many developing countries’ elections, elections are won by elites – people with lot of money. Not everyone has the financial strength to contest the elections. This is fundamentally against the basic spirit of the democracy. In some countries, even political parties are run like a corporate enterprise i.e. whoever is the biggest financial contributor, he/she is having bigger power to manipulate the democracy and the viewpoints. Above all, in many of such situations conflicts of interest prevail, eventually, the function of parliamentary oversight can hardly be performed, fairly and impartially.

5. The biggest challenge in the developing countries is to develop capacity of the political parties to perform the function of the parliamentary oversight, in an efficient and effective way. Many of the parliamentarians in the developing countries seriously lack capacity. Many of them have never received any training in how to discharge the function of parliamentary oversight Can parliamentary committees perform their tasks of oversight independently and impartially?

6. Gender representation in the parliament is very low.

What should be done

There is yet long way to go on the front of the use and effectiveness of parliamentary oversight, especially in the developing countries. Here are few suggestions for promoting its use and enhancing its effectiveness:

- Evolution is the biggest driver of change. Forces for the evolution must be strengthened and forces against it should be weakened. Civil society can play a crucial role in this context.
- Parliamentary oversight involves many technicalities; hence, the parliamentarian vested with the task of oversight must receive intensive trainings.
- In order to create a culture of competition for the parliamentary oversight, an index of the parliamentary oversight should be introduced – to be used for rating/ranking the countries on this context. A similar initiative was undertaken by the World Bank and the IPU in 2001 when they conducted a survey of 83 countries to assess oversight capacity. Such surveys should be regularly administered.
- Donors and international financial institutions can help in developing capacity for the parliamentary oversight and link the money inflow with the placement of interventions.
- Like OECD Global Parliamentary Network (OGPN), the developing countries (at least those which are having parliaments) should develop a similar network. This initiative will help the development of parliamentary oversight through exchange of ideas. OGPN may facilitate and provide technical assistance in the implementation of this initiative.
- Universities and research institutions need to pay more attention to the development of frameworks for the parliamentary oversights.
- There is need for more work on the issue of the conflict of interest, especially in the developing countries. Many parliaments in the developed countries have already got in proper legislation on this account.
- Political parties in some countries need to introduce reform within them.
- Civil society also needs to be integrated into the function of parliamentary oversight. There are many ways to do it. For example, civil society representatives can be invited to observe
proceedings of the PACs. In ideal situation, live coverage of the proceedings can be telecast through website.

References


Evaluation Weeks in 2015

- India Evaluation Week: 19-23 Jan 2015
- Uganda Evaluation Week: 10-13 Mar, 2015
- UNEG Evaluation Week, USA: 9-13 March, 2015
- Moroccan Evaluation Week: 7-13 October, 2015
Introduction of authors

- **Gregory Richards (Canada):** He is Director, MBA Program at the Telfer School of Management, University of Ottawa. He is also Director of the Centre for Business Analytics and Performance at the School, and has published numerous papers on performance, analytics and management. He is a member of the IOCOM Board.

- **Betty Ann M. Turpin (Canada):** She is Ph.D., CMC, C.E. She is currently associated with Turpin Consultants, Inc.

- **Sandiran (Sandi) Premakanthan (Canada):** He is President/Chair of the IOCOM. He holds a Master’s in Business Administration (MBA) from the University of Ottawa with concentration in Finance, Accounting, Auditing and Evaluation. He is the President and Principal Consultant of Symbiotic International Consulting Services (SICS), Ottawa.

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- **Dave Coderre,** CEO, Computer Assisted Analysis Techniques and Solutions. He has over 28 years of internal audit experience. He has led numerous audits of IT, operations and financial nature. He is a part time instructor at the University of Ottawa, Telfer School of Management and CEO of CAATS in Ontario, Canada.

- **Kunzang Lhamu (Bhutan):** She is IOCOM Founder Board Member and Country Representative for Bhutan.

- **Atiq ur Rehman (Pakistan):** He holds PhD in HRD. He is Director and consultant at Asian Centre for Organization Development, Islamabad, Pakistan.

Introduction of IOCOM

**IOCOM's Vision:** To create a world where professionals and academia collaborate in outcome management disciplines, organizations, associations, societies and networks in order to strengthen the theory and practice of the discipline everywhere; and foster the cross-fertilization of ideas, high professional standards and an open and global perspective among outcome management professionals in all disciplines in the public and private sectors and academia.

**IOCOM's Mission:** To elevate the status of outcome management in the world at large and to support professionals in all disciplines, organizations, societies, associations or networks to facilitate their contribution to good governance driven by the quest for evidence informed decision making and strengthen the role of civil society.

**IOCOM Strategic Objectives:** 1) facilitate institutionalization of outcome management principles, practices and capacity for managing outcomes, 2) build outcome management leadership and capacity (an evidence base on outcome management research, knowledge and practice), 3) undertake professional development (knowledge and skills building) activities that will increase public awareness of the discipline, 4) encourage the development of new societies, associations and networks that propagate outcome management and strategies, 5) foster the cross-fertilization of outcome management theory and practice, 6) seek to secure resources for collaborative activity in the world at large, 6) address global challenges in outcome management, and 7) assist outcome management professionals in all disciplines and organizations to take a more global approach to contributing to the identification and solution of regional problems.

IOCOM organizational and individual memberships are free and enjoy the benefits of professional connectivity worldwide. Please visit our web site at [www.iocomsa.org](http://www.iocomsa.org) and join IOCOM.

**IOCOM Board of Directors**

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