

RECOMMENDATIONS FROM THE OECD EXTERNAL EVALUATION	RESPONSE: COMPLY OR EXPLAIN	MEASURES– EXPLANATION	SITUATION JANUARY 2019
<b>INPUTS</b>			
<p>1. AIReF, MINHAFP and/or other relevant administrations should work collaboratively to <b>develop Memoranda of Understanding (MoU)</b> on access to information, establishing what information AIReF needs to fulfil its mandate and mutually agreeable and collaborative processes for information requests, including indicative and realistic timeframes for responses, steps to take when requests are not or cannot be complied with, and provisions regarding the treatment of confidential data. This is in line with OECD Principle 6.1.</p>	COMPLY	<p><b>Integrated into the revision of the 2015-2020 strategic plan.</b> The preparation of MoU, agreements or procedures for the exchange of information and the development of institutional relations between AIReF and the main Public Administrations is planned (5.b. iii). AIReF has already taken the initiative with some administrations:</p> <ol style="list-style-type: none"> <li><b>Proposal to sign an MoU with the State Secretariat for Economy and Business Support.</b> AIReF has made contact with the aforementioned Secretariat with the objective of establishing an MoU in time for AIReF's Report on the 2019 General State Budgets.</li> <li><b>Proposal to sign an MoU with the MINHAFP</b> at the initiative of AIReF. Proposal made on several occasions, most recently with AIReF's observations on the proposal to amend AIReF's Organic Statute.</li> <li><b>AIReF's proposal for direct access to databases</b> (or periodic transfers) of relevant and important information for AIReF's work, especially at the local level. This would minimise sporadic requests.</li> <li><b>Signed a collaboration agreement with the Bank of Spain</b> (July 2017) that includes the regular exchange of information on the public administrations' debt and financial accounts for each sub-sector.</li> </ol>	<p><b>De facto progress in the exchange of information with the Ministry of Finance, but it is still desirable to sign a MoU and consolidate the progress that has been made:</b></p> <ul style="list-style-type: none"> <li><b>Text proposed by AIReF for a MoU, together with the Ministry of Economy and the Ministry of Finance.</b> Target: signature for the Stability Programme Update 2019-2022 (April 2019). The proposal covers: <ul style="list-style-type: none"> <li>(i) general procedure and timetabling principles</li> <li>(ii) procedure for the endorsement of macroeconomic forecasts, including the development of an inertial scenario by AIReF</li> <li>(iii) monitoring of compliance with fiscal rules</li> <li>(iv) operational implementation of the "comply-or-explain" principle</li> </ul> </li> <li><b>Additional step in the report on the macroeconomic scenario underlying the Draft State Budget for 2019:</b> recommendation to the Ministry of Economy to regulate the exchange of information through an MoU.</li> </ul> <p><b>Databases</b> - no substantial progress in direct access</p> <p><b>Collaboration agreement with the AEAT (Spanish Tax Agency) on information exchange:</b> text agreed with signing expected in first quarter of 2019. Content: collaboration with mutual exchanges of information on macroeconomic and fiscal variables at the aggregate level and short- and medium-term projections.</p> <p><b>Reflection on the advantages of MoUs with other departments,</b> in particular, with the Social Security.</p>

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<p>2. Where there are issues around timing of access to information, consideration should be given to <b>allowing AIReF to have advance sight</b> of data and documents, on a confidential basis. The strategy of giving the IFI advance sight of data on a confidential basis has been used successfully by peer IFIs and their government counterparts and would have the potential benefit of strengthening AIReF's analysis and the timeliness of its work.</p>	<p>NOT DIRECTED AT AIReF</p>	<p><b>To be considered by other administrations</b>, mainly the MINHAFP. AIReF will consider <b>this when drafting proposals for an MoU</b> on information with the various administrations who, in turn, should consider this OECD recommendation.</p>	<p>Advance sight <b>provided for in the Convention to be signed with the AEAT and in the MoU with Economy and Finance.</b></p>
<p>3. <b>A multiannual funding commitment should be considered for AIReF</b>, covering the period of the medium term expenditure framework, to further enhance its independence and provide additional protection from political pressures, or perceptions by stakeholders that AIReF could be subject to political pressures. This would have the added benefit of improving the predictability of funding for AIReF. In the long term, it may be useful to review the <b>budget process</b> for AIReF, in light of OECD Principle 4.1 which also states that the appropriations for IFIs should be published and treated in the same manner as the budgets of other independent bodies.</p>	<p>NOT DIRECTED AT AIReF</p>	<p><b>To be considered by other administrations</b>, mainly the MINHAFP. <b>AIReF is willing to provide the necessary documentation and analysis</b> for consideration by the competent administration.</p>	<p><b>AIReF Statute reformed</b> in March 2018 (Royal Decree 105/2018) to adapt the approval of AIReF's budget to the provisions of Organic Law 6/2013. For the first time, AIReF's draft for 2019 has been integrated, without amendments, into the Draft General State Budget for this year by the Ministry of Finance.</p> <p><b>Multi-year commitment: less necessary recommendation</b> since the procedure for processing AIReF's budget has been changed, safeguarding its planning of financial resources.</p>
<p>4. In light of AIReF's already extremely broad mandate, and the new demands being placed on AIReF, <b>there should be a reassessment of whether the resources allocated to AIReF are commensurate with its mandate</b>, as outlined in OECD principle 4.1. Such an assessment should include a review of the <b>sufficiency of the supervision fee system</b> in meeting AIReF's budgetary needs.</p>	<p>NOT DIRECTED AT AIReF</p>	<p><b>To be considered by other administrations</b>, mainly the MINHAFP. At the end of March, the CECIR approved a staff expansion in response to the new spending review functions entrusted to AIReF. On the other hand, AIReF will continue to <b>prompt rethe MINHAFP to reconsider</b> whether the resources are commensurate to the mandate. The increase in the <b>supervision fee</b> has been requested in time for the preparation of the 2018 General State Budgets.</p>	<p><b>In 2018, the List of Job Posts has expanded</b> by 9 vacancies with the aim of meeting the needs of the Spending Review (SR).</p> <p><b>Processing, at AIReF's request, of the increase in the supervision fee</b> in the Draft General State Budget for 2019.</p> <p>AIReF is considering <b>promoting amendments to its regulations</b> with the main objective of reflecting its new SR functions.</p>

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<p><b>5. AIReF should avoid taking on additional tasks unless they are given commensurate resources to undertake these new tasks with in-house staff.</b> AIReF should use outside contractors sparingly. For a limited number of projects AIReF has had to rely on consultants. Doing so creates potential risks around consistency, transparency, independence, and communication of the results, especially for a young organisation. In the longer term, it may also impact AIReF's ability to generate and sustain internal professional capacity.</p>	EXPLAIN	<p><b>This has been the practice applied by AIReF hitherto.</b> Only occasional recourse has been made, and it has been duly justified by the need to complete AIReF's analysis capacity with very specific needs linked to partial and technical work, mainly data collection. In addition, AIReF maintains total control of the work, without compromising its analytical capacity or the direction of the work. AIReF has followed this same philosophy for conducting the spending review and, therefore, has combined the expansion of its permanent staff with the outsourcing of specific tasks, through advertising and competition, without affecting the control and management of the project by AIReF.</p>	
<p><b>6. In the longer term, the calendar for AIReF reports should be revisited in light of information constraints.</b> One practical solution would be to indicate a time period for analysis upon the receipt of the necessary information rather than specific calendar dates. Changes to the calendar would reopen AIReF's Organic Law to amendment and so may not be practicable in the near term but should be considered when an appropriate political and legislative juncture arises.</p>	NOT DIRECTED AT AIReF	<p><b>To be considered by other administrations,</b> mainly the MINHAFP. AIReF will consider when drafting proposals for MoU with the different administrations.</p>	<p>It could arise in the context of the <b>amendment of its regulatory legislation that AIReF is considering</b> to reflect the new spending review functions.</p>

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<b>METHODOLOGY AND OUTPUTS</b>			
<p><b>7. AIReF should regularly include projections for a medium-term period of three to five years beyond the current year.</b> Shifting some of the existing focus and resources to more emphasis on the mid-term would improve the balance in AIReF's work. With some exceptions, the majority of AIReF's products over the past few years have been heavily focused on near-term estimates for the current year and the upcoming budget year.</p>	COMPLY	<p><b>Integrated into the revision of the 2015-2020 strategic plan.</b> Establishing medium-term fiscal projections and their connection to economic activity (2.a. ii).</p>	<p><b>AIReF has begun to publish medium- and long- term demographic,</b> labour market, macroeconomic (October 2018) and pension expenditure forecasts (January 2019), after developing a framework for integrated long-term analysis and forecasting (until 2050). In addition, these forecasts have been published (along with their confidence intervals) on an easily accessible platform on AIReF's website.</p> <p><b>There are plans to continue to do this</b> medium and long term analysis with new budgetary items.</p> <p>These works will allow the provision, in time, of medium-term scenarios for the various sub-sectors.</p>
<p><b>8. When documenting its analysis, AIReF should include more tables with summaries of numbers and more graphics to show recent history and the nearor medium-term projections of economic and budgetary results.</b> Some AIReF reports tend to be "text-heavy" with minimal use of numeric tables or data visualizations. As reports are expanded to include more years of budget projections, it would also be helpful to include line- or bar- charts to present the multiple years of analytic results. Including recent history of budget aggregates in such graphs would further assist in presenting the context for AIReF's projections.</p>	COMPLY	<p><b>Integrated into the revision of the 2015-2020 strategic plan.</b> Expanding the provision of information through greater use of graphic tools and connection to the AIReF web platform (5.a.i). <b>As of 2018, the reports will seek a better balance</b> between the provision of more synthetic information using charts and tables, without compromising the explanatory content of the reports. An effort will be made to reduce the text in the main body of the reports, resorting, when necessary, to the provision of additional information in annexes. Greater connection with the AIReF website's graphic platform.</p>	<p><b>AIReF publications have started to be reshaped:</b></p> <ul style="list-style-type: none"> <li>▪ giving them <b>more graphic/visual content</b>, starting, for example, with the Debt Monitor.</li> <li>▪ <b>greater amount of data</b>, for example, numeric tables, figures with possible scenarios, etc.</li> <li>▪ including information in <b>annexes</b>, as in the last report on the compliance of the Autonomous Regions.</li> </ul>

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<p><b>9. AIReF reports should include more details on both its economic and budgetary estimates.</b> Most reports have presented high-level summaries of AIReF projections. It would be useful to include the key components of those summary totals that AIReF has prepared during its analysis. Such underlying details can provide helpful context for the top-line totals.</p>	COMPLY	<p><b>Integrated into the revision of the 2015-2020 strategic plan.</b> Expanding the provision of information through greater use of graphic tools and connection to the AIReF web platform (5.a.i). Whenever possible, the <b>reports to be published after 2018 will provide more information on the components</b> that make up the different fiscal and macroeconomic aggregates.</p>	<p><b>Work is beginning on broadening the range of variables that make up the main macroeconomic and budgetary aggregates.</b> Examples:</p> <ul style="list-style-type: none"> <li>▪ greater detail of the accounts of institutional sectors.</li> <li>▪ in the reports on the Autonomous Regions by specifying revenue and expenditure items.</li> <li>▪ regarding tax revenues and social contributions.</li> </ul>
<p><b>10. AIReF should continue to conduct and publish regular self-evaluations of its economic forecasts and budget projection records.</b> This may include an examination of the accuracy of their projections and of whether there have been any significant biases underlying past forecasts by the government or by AIReF, with attempts made to understand the underlying causes of inaccuracies. AIReF will benefit from continuing to compare past forecasts against both observed data and the projections of other forecasters.</p>	COMPLY	<p><b>Integrated into the revision of the 2015-2020 strategic plan.</b> Self-evaluation of the quality of short and medium term macro-fiscal forecasts (1.a.iv). Although AIReF's forecast history is still relatively short, work can begin on assessing the forecasts of the main macroeconomic indicators, tax forecasts and some of the main expenditure variables. The bias analysis of the government's macroeconomic forecasts will be maintained.</p>	<p><b>AIReF plans to undertake a self-evaluation of its macroeconomic forecasts before the end of the year,</b> considering AIReF as another player in the analysis of the assessment of bias in the estimates.</p> <p><b>Regarding the budget, a self-evaluation is carried out systematically,</b> assessing the projections made in each report and in the monthly monitoring of compliance with the stability target, verifying deviations and analysing the possible causes for these deviations. Although these self-evaluations are not published, they are indirectly reflected in later reports when updating AIReF's forecasts with respect to previous reports.</p>

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<p>11. <b>AIReF should periodically review the decision to refrain from publishing its own independent macroeconomic forecast.</b> While AIReF has chosen to focus on its endorsement role and the uncertainty of such forecasts (as opposed to providing point estimates of its own), there may come a time when it may be both informative and useful to the public debate for AIReF to eventually publish its own projections for the Spanish economy.</p>	EXPLAIN	<p><b>AIReF has taken the strategic decision not to compete with other economic forecasts</b> (especially the official ones) and to focus on its role as "evaluator" and, in particular, identifying any uncertainty surrounding them.</p> <p>This strategy is sensible in a supervisory model in which the IFI is assigned "endorsement" functions.</p>	<p><b>In July, AIReF published its forecasts for 2018 and 2019</b> under an assumption of "no policy change", in response to the study requested by the Government.</p> <p><b>In the context of the information agreement with the Ministries of Economy and Finance, the formalisation of this institutional agreement is considered</b>, whereby the AIReF would formally be responsible for carrying out inertial macroeconomic forecasts.</p>
<b>SUB-NATIONAL SCOPE</b>			
<p>12. <b>AIReF should continue to develop its already well-received work on benchmarking regions and municipalities.</b> Given the number of municipalities, a focus on the most fiscally stressed municipalities would be particularly useful.</p>	COMPLY	<p><b>Integrated into the revision of the 2015-2020 strategic plan:</b></p> <ol style="list-style-type: none"> <li><b>Incorporation of benchmarking techniques</b> into the analysis of the economic and budgetary situation of the Public Administrations and, therefore, of the Regions and Local Governments. (1.a.v). AIReF has begun to analyse the healthcare and education expenditure of the Regions and plans to expand to social services. AIReF has begun using Local Government fiscal databases (including effective costs for provision of services) that will allow benchmarking for its work with the Spanish Federation of Municipalities and Provinces.</li> <li><b>Spending Review (SR)</b>, for the General Government based on strategy, procedure, efficiency and effectiveness evaluations (3.a.i). The spending review of policies with sub-national level competences will require the use of benchmarking techniques to identify efficient frontiers. Non-hospital pharmaceutical expenditure and active labour market policies will be analysed in 2018.</li> </ol>	<p><b>Publication of Local Government database in 2018</b>, which allows benchmarking analysis.</p> <p><b>Projection model for the expenditure on social services</b> of the Regions: pending.</p> <p><b>Regions' expenditure on health and education:</b> the publication of estimation methodologies and the corresponding working papers, as a preliminary step to later publishing the results, is expected in the short term.</p> <p><b>First phase of the Spending Review</b>, whose results will be presented in the first quarter of 2019</p>

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<p><b>13. Where resources allow, AIReF should broaden communication and engagement efforts at the subnational level.</b> There is growing demand for AIReF to increase its engagement with non-governmental stakeholders at the regional level, including with regional parliaments, the press, and academics.</p>	EXPLAIN	<p><b>There is already an intense communication and a strong relationship with regional and local administrations:</b> individualised delivery of reports to regional media or the use of streaming with local media; possibility of the President attending regional parliaments, provided that the invitations are directly related to fiscal supervisory activities. AIReF participates in regional academic forums.</p>	
<p><b>14. In the long term, AIReF should focus on improving the quality and reach of existing regional and local analysis,</b> developing more detailed and robust regional economic models and broadening the coverage of its work to include smaller municipalities. In addition, to further add to the debate on sub-national fiscal sustainability, AIReF should continue carrying out its self-initiated analysis on the <b>vertical distribution of fiscal targets</b> across different levels of government as a complement to its mandatory report on the horizontal distribution of targets. In future, should AIReF's mandate be revisited, stakeholders may wish to consider whether analysis on the vertical distribution should become a mandatory part of AIReF's work. Again, this new engagement has resource implications that must be taken into consideration.</p>	COMPLY / EXPLAIN	<p><b>Comply:</b></p> <p>1. <b>AIReF will continue to expand its regional analysis,</b> with plans to start the development of a social services expenditure forecast model for the Regions. The design and use of a Regional database, similar to that developed at the local level (integrated into the revision of the 2015-2020 strategic plan -1.a.ii) is being considered.</p> <p>2. <b>Analysis of the vertical distribution of targets</b></p> <p><b>Explain:</b> AIReF has gradually expanded the coverage of its fiscal supervision over the Local Corporations. There is exhaustive monitoring of 21 Local Corporations, but this cannot be individually replicated for each of the over 8,000 existing city councils. Therefore, AIReF has developed a tool to identify those city councils with problematic situations, thus being able to adequately perform the function of fiscal supervisor. This tool will continue to be improved and will complement the continued analysis of the 21 largest Local Corporations.</p>	<p><b>Projection model for the expenditure on social services</b> of the Regions: pending development.</p> <p><b>Database of Regions:</b> design has begun.</p> <p><b>Analysis of the vertical distribution of targets:</b> it is not being performed as such but is addressed indirectly by way of the recommendations made that targets should be set in consideration of the specificities of each sub-sector. AIReF identifies the recurrent underlying imbalances in the sub-sectors.</p>

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<b>IMPACT</b>			
<p>15. AIReF should pursue its strategy of increased selectivity regarding its comply-or-explain recommendations with the aim of emphasising and focusing on its most important messages in subsequent dialogue with relevant administrations and in its follow-up. AIReF may also wish to consider testing different approaches to ascertain their effect on compliance rates, for example, varying the time given to comply according to the complexity of the recommendation.</p>	COMPLY	<p><b>Comply:</b> redesigning the current database of recommendations to facilitate statistical monitoring and permit more effective application in practice. Reconsider the criteria for classifying the recommendations, in particular the recommendations that are repeatedly made. Adjust the compliance deadlines according to the nature and complexity of the recommendations made. Continue to maintain a selective strategy in the formulation of recommendations, adapting them to the unique characteristics of the administration/entity to which they are issued.</p>	<p><b>Database of recommendations:</b> in progress.</p> <p><b>The reclassification criteria of the recommendations have been reconsidered:</b> new and repeated recommendations are differentiated; within the latter, a new category has been created called 'live recommendations'. These are recommendations that, once their lack of implementation has been explained, will not be repeated but, as they are intended to improve the fiscal framework, AIReF considers it necessary to keep them live to the extent that they affect relevant issues such as the effectiveness of fiscal rules and the existence of a robust fiscal framework.</p> <p><b>The selective strategy for recommendations has been improved:</b> the existence of this new category of live recommendations will allow for more effective formulation of recommendations.</p> <p><b>The deadline for recommendations has been adjusted:</b> the necessary deadline for completion is evaluated depending on its complexity.</p>
<p>16. AIReF should develop materials that are more accessible for non-technical stakeholders at both the national and sub-national level. This may include short summaries of the key messages of AIReF's most important reports. Accessibility would also be facilitated by continuing to develop a distinct and consistent "design language" to facilitate navigation across AIReF's reports and highlight key information both in print and online.</p>	COMPLY	<p><b>Integrated into the revision of the 2015-2020 strategic plan.</b> Strengthening the informative nature of AIReF documents so that they are more accessible to the general public (4.b.i). Infographics will be prepared, whenever possible. The most important messages will be identified and will be subject to individualised dissemination through the website and social networks.</p>	<p><b>The informative nature of AIReF documents has been reinforced:</b> by incorporating more "boxes" with specific explanations of highly technical topics (for example, the operation and effects of the Indirect Information System (SII) of VAT) and further developing issues in the annexes to the reports, to focus the message and avoid dispersion resulting from too much detailed information (individual Regional reports).</p>



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<p>17. Building on its already well-developed communications with print and online press, <b>AIReF should disseminate its most important reports in a targeted way through a broader range of media that have the potential to reach a wider public.</b> Television appearances by AIReF's President are one option with the potential to bring AIReF's work to a larger audience but should be highly selective to minimise the noise-to-signal ratio and to increase the chance of key messages penetrating the public debate.</p>	COMPLY	<p><b>A very selective and prudent policy</b> for mass media presence that, in all cases, would be in interview format and occasional, not only considering television but also radio, provided that this presence is justified. More press conferences are a possibility to consider.</p>	<p>AIReF's media presence <b>is following a prudent</b>, clear and selective approach. Messages reach all media and regions without generating unnecessary noise. AIReF conducts press conferences in accordance with its policy of transparency and communication. Engagement work is being carried out within radio and television to facilitate AIReF's work and allow it to have a greater presence in mass media.</p>
<p>18. <b>AIReF should set clear and measurable communications targets regarding its communications via social media platforms.</b> AIReF should consider limiting the resources it dedicates to communication via social media platforms where there has been demonstrably lower response from stakeholders and focus on tools that have shown higher potential for uptake such as Twitter.</p>	COMPLY / EXPLAIN	<p><b>Comply: greater focus on Twitter</b>, analysing the experience of the more successful IFIs (United Kingdom and Ireland) and holding an internal information session to facilitate its use.</p> <p><b>Explain:</b> the presence on apparently less successful platforms is justified by the interest of the specialised public that uses them and this presence is not expensive.</p>	<p><b>Twitter is the most important channel amongst the social networks.</b> The communication strategy has had the following results:</p> <ul style="list-style-type: none"> <li>▪ Since May 2017, it was proposed that the number of Twitter followers of AIReF's account should be tripled. This goal has been exceeded; the number of followers has more than tripled to reach over <b>2,500</b> (1,068 at the time of assessment).</li> <li>▪ <b>AIReF's President opened his Twitter account</b> in July 2018 and has already gained over 1,300 followers.</li> <li>▪ AIReF and its president generate quality debates on Twitter between followers, from academics to specialists, which in turn generate opinion.</li> </ul> <p><b>The accounts of other IFIs have been analysed</b> to further improve. Monthly reports on Twitter activity are completed, to monitor and advance this activity.</p>

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<p><b>19. AIReF should expand its outreach to academics and universities.</b> Research faculty and students today represent an important current and future constituency for AIReF's analysis.</p>	COMPLY / EXPLAIN	<p><b>Comply:</b> identification of universities/research centres of interest to AIReF.</p> <p><b>Explain:</b> AIReF upholds regular collaborations with universities and research centres. There is an internship programme with universities. AIReF frequently attends academic debate forums.</p>	<p><b>Growing presence</b> of both the staff and the president at research seminars, both at the national and international level.</p> <p><b>There are plans to increase co-operation with the Joint Research Centre</b> of the European Commission in the field of micro simulation and the evaluation of fiscal benefits and formalise this co-operation through the signing of an MoU.</p> <p><b>The Spending Review counted on the collaboration</b> of the Foundation for Applied Economics Studies (FEDEA) and, at the request of AIReF, academics have been included in the teams of consultants who have participated in the projects. On the one hand, in the design of the work, AIReF benefited from the technical assistance of the FEDEA with the objective of establishing the most relevant milestones and activities to be presented. On the other hand, during the execution of the project, the various participating consultants included renowned academics in their working team.</p> <p><b>In addition, both in the context of the SR as well as other AIReF activities</b> (for example, opinion on pensions), seminars and work breakfasts with experts have been organised to address the work being carried out and to collect, in advance of publication, the opinion of renowned academics in different areas.</p>
<p><b>20. AIReF should periodically undertake satisfaction surveys</b> for key stakeholder groups, particularly parliamentarians and academics.</p>	EXPLAIN	<p>The OECD external review of AIReF has involved a direct relationship between the evaluator and all AIReF stakeholder administrations, as well as with other entities with which it collaborates, and a constant dialogue must be maintained. In line with the practice of other IFIs, these satisfaction surveys could be used as a prior input to external evaluations.</p> <p><b>They should be considered for the next round of external evaluations.</b></p>	