



Cour des comptes  
FRANCE



Office of the Auditor  
General of Norway

## Strengthening the Court of Accounts of Madagascar

TANTANA

USAID – IDI (Agreement No. 72068721IO00001)

### Performance Reporting

30 September 2021

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## Introduction

This document reports on the performance of the project “Strengthening the Court of Accounts of Madagascar (TANTANA)” from 20 November 2020 (signature of the agreement) till the end of September 2021.

The terms of references for the project are established by:

- The Agreement for Strengthening the Court of Accounts of Madagascar between USAID and IDI (ref 72068721IO00001). Nov 20.
- The Document “Project to improve the management of public money through peer-based capacity development of SAI Madagascar 2020 – 2025”. Established by Cour des Comptes of Madagascar, IDI and USAID. Nov 20.
- The Cooperation Agreement between the Cour des Comptes of Madagascar and IDI. Nov 20.
- The Annual Plan 2020-21 adopted by the Project Steering Committee on 4 February 2021.

The document assesses the overall progress made during the period and reports on the results achieved, the performance indicators, the activities carried out and the resources mobilized. It also refers to the project risks and the activities planned for the last quarter of 2021.

## Overall progress

The covid19 pandemic is severely impacting the implementation and performance of the project. The confinement measures, the travel restrictions and the constraints for organizing meetings have hindered the working conditions in Madagascar. Consequently, the Court of Accounts of Madagascar (*Cour des Comptes de Madagascar*, CdC) reshaped or postponed certain activities.

The project has adapted to the situation by redefining its priorities and adjusting the plans. Despite of the constrains, the project has managed to attain the main objective for the period: “*to ensure a smooth start by establishing the necessary organization, routines and networks*”.

The project has moved focus and significantly increased the support to Covid19 related audits (a top priority for CdC). The audits are expected to be completed and presented to stakeholders and citizens by the end of 2021. The interaction with the Malagasy auditors in this activity should have, in the short term, a positive impact on the quality of the audit carried out by the CdC and on the introduction of international standards and good practices.

Furthermore, the project has given priority to deliver the ICT equipment, to ensure connectivity and working capacity for the auditors. This should have an immediate positive impact on the CdC by providing a more secure platform for managing and sharing data, communicating, and allowing collaborative work. In the long-term, it will facilitate the introduction of audit digital tools.

Finally, the project has planned and initiated activities in all the components; additional deliverables are expected by the end of 2021.

All these indicates that the project, overall, is progressing at the right track and is already contributing to the achievement of the three Strategic Outcomes of the CdC:

1. The SAI contributes to promoting the integrity, accountability and transparency of public bodies taking into consideration the State priorities.
2. The SAI's actions are credible, visible and accessible to the general public.
3. The SAI promotes a transparent and performance culture in order to become a model institution.

## Result achieved & performance indicators

The project is still at an initial stage of implementation; the data available is limited and reporting towards performance indicators would not provide robust information yet. Nevertheless, [Table-1](#) in next page provides a preliminary updated status of the “Results Framework”<sup>1</sup> with performance indicators and targets referring to 2020 & 2021.

Most of the relevant targets for the 2020 Expected Results (project inputs level) were achieved:

- Indicator for [Expected Result 4.1](#) (Agreed support is implemented) is difficult to measure, since the agreement was signed at the end of November and the activities were rescheduled following Covid19. Nevertheless, the other indicators and trends, and the number of activities carried out show that the level of support implemented in 2020 was positive.
- The indicators for the [Expected Result 4.2](#) (Broad participation of SAI) staff exceeds the targets. There is a larger actual involvement of staff than expected, as well as a higher rate of female participation. See [Annex-1](#) for more data regarding the CdC staff involved in main activities and details of the male/female participation.
- The indicator for the [Expected Result 4.3](#) (Active partnerships) has also exceeded the target. Three SAI (France, Morocco and Norway) have been providing support to the project. Moreover, a professor from the University of Paris-Dauphine<sup>2</sup>, a senior staff from the European Court of Auditors and the SAI of Algeria were also involved in the project.

For 2021 all indicators show a positive trends and targets are expected to be met; that needs, nevertheless, to be confirmed at the end of the year.

The positive trend of the indicators at the level 4 (Project Inputs) would contribute - in the middle and long term- to achieving the Expected Results at higher levels:

- Level 1 SAI Impact
- Level 2 SAI Strategic outcomes
- Level 3 SAI capacities and strategic outputs



Malagasy CdC’s magistrates auditing Covid19 related programs. April 21.

<sup>1</sup> See in [Annex-2](#) the Project Result Framework.

<sup>2</sup> Mireille RAZAFINDRAKOTO, Directrice de recherche à l'IRD (Institut de Recherche pour le Développement)

**Table-1 Result Framework – List of Expected Results for 2020 & 2021**

No	Expected results	Setting the indicator	Measurement and responsibility	Base	Target / Real	2020	2021
4.1	Agreed support is implemented	Percentage of project activities agreed to in the annual plan completed during the year	SAI Annual Performance Report / Project Monitoring System	NA	target	80%	90%
					Real	(*)	
4.2	Broad participation of SAI staff	(a) Cumulative number of SAI staff participating in project-funded training - b) Female participation rate	ISA Annual Performance Report / Project Monitoring System	NA	target	a) 20 b) 40	a) 40 b) 40
					Real	a) 30 b) 57%	a) 204 (main activities) b) 48%
4.3	Quality and relevant support	Average SAI staff satisfaction and perceived project quality, on a scale of 1 to 5	Annual anonymous survey of all staff	NA	Target	NA	4
					Real		(Feed-back satisfaction from webinars in average >4)
4.4	Active partnerships	Cumulative number of providers involved in providing support through the project. Examples: SAI, university or school, regional organization and civil society organizations, including organizations working on gender equality.	Project monitoring system	NA	Target	2	3
					Real	3 SAI (1 University 1 ECA)	4 SAIs

**Legend**

(\*) The project agreement was signed in 20 November 2020. Activities planned for Dec 20 were all carried out, further activities were added (eg support to covid19 audits).

Target achieved - In progress: final target to be measure at the end of the year

**Summary of key achievements and activities**

The key achievements and activities for the period are summarized below:

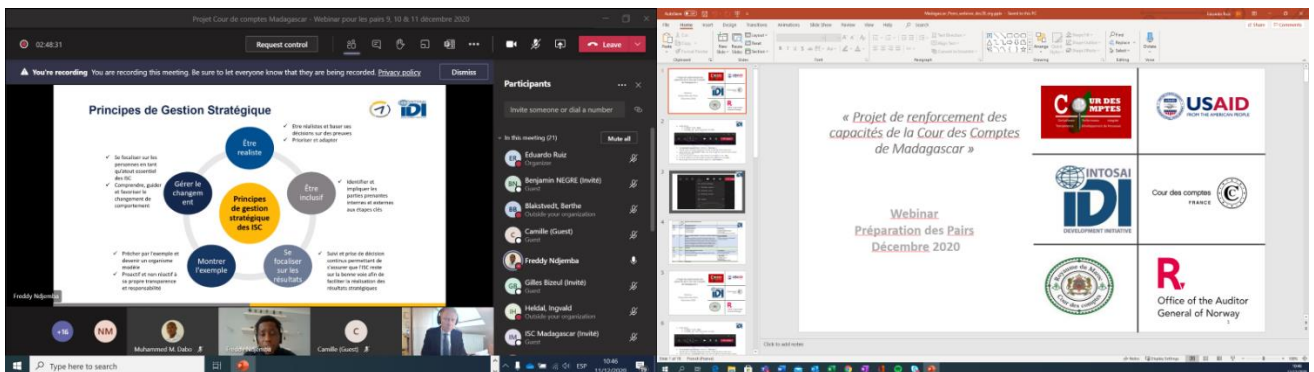
- Launching the project by organizing different events aimed at: (i) ensuring the engagement of staff, peers and stakeholders, and; (ii) increasing the visibility of the CdC. This includes:
  - Webinar for the Peers
  - Workshop for all staff of the CdC (more than 100 participants)
  - Seminar for the Financial Tribunals (*Tribunaux Financiers*, TF)
  - Kick-off seminar - ceremony
  - Press and communication on the launching of the project

*Components targeted: C3, C4, C5, C7, C8<sup>3</sup>*

<sup>3</sup> See Table-4 in page 8 for the description of the components.

- Establishment of good practices and work, documentation and reporting routines:
  - The Project Steering Committee hold the first meeting on the 4th of February 2021 and the second on 8<sup>th</sup> July 21 to examine the mid-term progress report.
  - The Monitoring and Coordination Team (Équipe Coordination et Suivi, ECS) has established its modus operandi. The ECS has met 23 times; in addition, there are daily contacts and interactions among the members of the ECS.
  - A collaborative platform has been established in Microsoft Teams for filing and sharing documentation and communicating among project participants. A Data base for the project has been set-up. These arrangements need to be fine-tuned by the end of the year, once the Long-Terms Advisors are recruited (see last bullet).
  - All teams in charge of implementing the components (Malagasy auditors and peers) have been composed and have met. In January, the teams reviewed the 2021 programme in the light of the pandemic, established the action plans and initiated activities.
  - A group of the Malagasy auditors responsible for each component (*Responsables des composants*) has been established to coordinate the activities of the project. The group has met twice in 21.
  - Recruitment of the Local Logistic Coordinator (LLC), in post in June.
  - The recruitment of 2 Long Term Technical Advisers (LTAs) has been completed<sup>4</sup>.

Component targeted: C8



Webinar for the Peers, screen picture. December 21

- Establishment of the platforms for working with stakeholders:
  - The TFs have been integrated into the project. TFs are represented in the Project Steering Committee and in most of the project component teams. They also participate in webinars and workshop.
  - The peer institutions, SAIs from France Morocco and Norway are well involved in the project and are providing support in different areas.
  - The CdC has organised a meeting of the Project Support Group aiming at exchanging information and coordinating all partners of the institution. Following the meeting, the project is coordinating concrete initiatives with UNDP, the WB, PASIE and the EU.

Component targeted: C8

<sup>4</sup> In post in November 2021.

Support to covid19 related audits. This has involved workshops, on-the-job training, coaching and sharing methodological material and good practices. The audits supported are:

- Compliance audit of the covid19 related Financial Flows.
- Compliance audit of covid19 related procurement.
- Performance audit of the government organizational measures to respond to the covid19 crisis.
- Performance audit of the social measures related to covid19.

Around 32 Malagasy auditors are involved in these activities.

*Component targeted: C1*

- Support to the Evaluation of the water sanitation policy in Grand Tana. The evaluation is delayed, pending a meeting with the Secretary General of the Ministère de l'Eau. A training webinar is scheduled for mid-July 21.

*Component targeted: C1*

- Support to other key areas of the CdC. That has involved organizing webinars and workshops and sharing methodological material and good practices. Main areas covered are:

- "Rapport Publique" (The CdC audit annual report).
- SAI-Performance Management Framework (Governance, Strategy, Methodology...)
- Budget and financial autonomy
- Website & Communication.
- Audit Manuals & Methodology
- Ethics
- Evaluation of Public Policies (Workshop on Evaluation Public Policy: SAI Algeria practice)
- Follow-up of audit reports
- Gender issues

Around 60 CdC staff have participated in these activities.

*Components targeted: C1, C3, C4, C5, C6, C7*

## La Cour des comptes laissée pour compte

Dans la précarité. En substance, c'est ainsi que Jean De Dieu Rakotondramihamina, président de la Cour des comptes, décrit la situation dans laquelle se trouve l'entité judiciaire qu'il dirige.

**A** entendre les explications de son président, la Cour des comptes serait laissée pour compte dans le système judiciaire. Une situation de précarité sur le plan matériel et logistique, sur le plan financier, mais également, en matière d'indépendance. L'idéal, selon Jean De Dieu Rakotondramihamina, serait que la Cour jouisse « d'une indépendance institutionnelle ». La Constitution la place sous la houlette de la Cour suprême. Renforcer la Cour est, justement, l'objectif du projet présenté, hier, à Antananarivo, en collaboration avec l'USAID.

D'après la Loi fondamentale, la Cour des comptes joue le rôle de juge des comptes publics. Elle contrôle aussi, l'exécution des lois de finances et des budgets des organismes publics. Dans son attribution figure, également, le contrôle des comptes et la gestion des entreprises publiques, ainsi que de statuer en appel des jugements rendus en matière financière par les juridictions ou les organismes



Le président de la Cour des comptes déplore la situation précaire dans laquelle se trouve cette entité judiciaire.

administratifs à caractère judiciaire. La Constitution prévoit, du reste, que la Cour des comptes assiste le Parlement et le gouvernement dans le contrôle de l'exécution des lois de finances.

### Rapport de contrôle

Dans la pratique, toutefois, le public ne connaît les attributions de la Cour des comptes que pour la publication annuelle de rapport de contrôle d'exercice bud-

gétaire. Jean De Dieu Rakotondramihamina reconnaît que ces rapports, bien qu'ils épinglent souvent, de mauvaises gestions des deniers publics, voire de probables malversations, ne semblent être des décisions judiciaires.

« Nous pouvons, néanmoins, en aviser et remettre nos rapports aux autorités concernées comme le BIANCO [Bureau indépendant anti-corruption] afin de déclencher une enquête en vue d'une pro-

cedure judiciaire devant le Pôle anti-corruption, par exemple», ajoute le président de la Cour des comptes. Il souligne, par ailleurs, que l'une des principales raisons d'être et d'objectif de la Cour est « l'amélioration du système de gouvernance ». Une mission qui n'est pas encore remplie au regard des multiples erreurs et abus dans la gestion des affaires et deniers publics.

Garry Fabrice  
Ranaivosoa

Kick-off ceremony, press coverage. February 21.



- ICT connectivity and equipment. Following the pandemic, the project has given priority to providing ICT equipment (see [Table-2](#)). This should contribute to secure connectivity and facilitate the work of the Malagasy auditors involved in the priority audits and in the project. The equipment was delivered in July 15. In addition, the project has provided sim cards/data credit pour 15 auditors.

Table-2 ICT Equipment acquired by the project Nov20-July21

Equipment	Qty	Unit cost USD	One-time costs USD	Yearly recurring costs USD	Total 5 years USD
Laptops core i3	22	815	17,930		0
Laptop protection sleeve/case	22	0	0		0
Videoconference system	1	2680	2,680		0
Phones	20	606	12,120		0
Printers (2 initially planned)	4	688	2,752		0
MS 365 setup	1	11000	11,000		0
MS 365 Business Standard per year	26	135	0	3,510	17,550
MS 365 training admin	2	0	0		0
MS 365 training users	26	0	0		0
MS 365 support 12 months	1	2500	0	2,500	12,500
<b>TOTAL</b>			<b>46,482</b>	<b>6,010</b>	<b>76,532</b>

Component targeted: C6

- Finally, it should be noticed that the activities on the Jurisdictional Controls (*Component: C2*) has been initiated by data on the status of the process and pending accounts. This data is essential to prepare a baseline study and outline the action plan.

[Annex-3](#) provides a more detailed list of the main activities carried out

## Mobilization

[Table-3](#) summarises the expenditure and cost-sharing of the project. More detailed information is provided in [Annex-4](#) and in the excel file joint to this report.

**Table-3 TANTANA: Total expenditure & Cost Sharing (USD)**

Period	Total - USAID-Project funds	Cost-sharing
20 Nov20 – 31 Dec 21	30,156	21,899
1 Jan21 – 30 Sep	202,299	103,897

Sources: Quarterly financial report (SF-425) submitted to USAID.

The low expending rates (actual expenditure versus budget) in 2020 (12%) and in 2021 (57 %) are explained by different factors linked to the covid19 context:

- Activities and events postponed.
- Not possible to organize physical events.
- Lower cost of virtual and hybrid events.
- No travelling and accommodation costs for peers, IDI or CdC staff.

The expenditure for the period has been concentrated in Project Management (Component C8), followed by High Quality Audit (C1), Digital Audit (C6), External Communication (C3) and HR development (C7). See in Table-4a & 4b the expenditure shared by component.

**Table-4a TANTANA: Budget & Actual expenditure per Component Nov-Dec 20 (USD)**

<b>Project Component</b>	<b>Total Budget Nov-Dec 2020</b>	<b>Actual Expenditure Nov-Dec 2020</b>	<b>% of Actual Expenditure</b>
C0 Project Planning	0	1,782	
C1 High Quality audits	125,223	6,070	4.8%
C2 Jurisdictional controls	20,495	0	0.0%
C3 External Communication	0	0	
C4 Independent and legal framework	0	0	
C5 Strategic change Management	7,669	0	0.0%
C6 Digital tools	40,750	1,995	4.9%
C7 HR and professional development	0	0	
C8 Project Management & coordination	66,722	20,309	30.4%
<b>Total</b>	<b>260,858</b>	<b>30,156</b>	<b>11.6%</b>

**Table-4b TANTANA: Budget & Actual expenditure per Component Jan-Sep 21 (USD)**

<b>Project Component</b>	<b>Total Budget 2021</b>	<b>Actual Expenditure Jan-Sept 21</b>	<b>% of Actual Expenditure</b>
C1 High Quality audits	47,085	16,068	34.1%
C2 Jurisdictional controls	20,867	0	0.0%
C3 External Communication	3,617	6,130	169.5%
C4 Independent and legal framework	21,793	1,088	5.0%
C5 Strategic change Management	26,626	2,049	7.7%
C6 Digital tools	30,026	43,170	143.8%
C7 HR and professional development	26,791	4,984	18.6%
C8 Project Management & coordination	177,201	128,809	72.7%
<b>Total</b>	<b>354,005</b>	<b>202,299</b>	<b>57.1%</b>

Source: Quarterly financial report (SF-425) submitted to USAID (Exchange rate NOK-USD: 9.4814)



Around 25 auditors from the peer SAIs have participated in the activities of the project. The peers giving support to Covid19 audits have been more associated to the project (C1).

Total cost-sharing for the reporting period (Nov20-Sep21), including peers and CdC cost, is estimated at around 125,796 USD in the period .

## Risk analysis

The risks as well as the mitigation measures already identified in the awarding agreement remain valid (see Attachment 2, page 10 of the agreement).

The covid19 pandemic is still the main risks. The project will continue implementing the mitigation measures, organizing the activities remotely (webinars, workshops, e-meetings...) and scaling-up ICT investments and developments. In this context, it is necessary to pay attention to the absorption capacity of the CdC and to the “fatigue” effect of the virtual activities on both the Malagasy auditors and the peers.

The updated risk analysis is included in [Annex-5](#).

## Plan & intended outputs for next period

Main outputs for the coming period are listed below (expected deadline in brackets):

- Deploy the ICT equipment; staff training and equipment operative (Oct 21).  
*Component targeted: C6*
- 4 Covid19 related audits – complete the testing, drafting and disseminating the reports. Engage stakeholders to ensure impact. (Nov 21)  
*Component targeted: C1*
- Develop Baseline Indicators on for evaluating the project. The indicators will be developed following SAI-PMF methodology (Dec 21).  
*Component targeted: C5, C8*
- Deployment of the full team of the project: Local Logistic Coordinator (already in place), and Long-Term Technical Advisers on Strategy and Audit (Nov 2021).  
*Component targeted: C8*
- Gender raising awareness events (Oct 21).  
*Component targeted: C7*
- Performance audit webinar (Dec 21).  
*Component targeted: C1*
- Webinar – Training on follow-up audit reports & recommendations (Oct 21)  
*Component targeted: C1*
- Risk assessment webinar (Jan 22).  
*Component targeted: C1, C5*
- *Rapport Publique*. Layout of the report, Communication Strategy, engaging civil society organization and major stakeholders (Nov-Dec 21).  
*Component targeted: C1, C3*
- Develop the Website of the Court of Accounts (Dec 21).

*Component targeted: C3*

- Baseline document: taking stock of independence related matters: budget and financial autonomy & constitutional position of the CdC (Dec 21).

*Component targeted: C4, C5*

- Baseline document: jurisdictional control preliminary analysis (backlog of pending accounts) (Dec 21)

*Component targeted: C2*

- Seminar with stakeholders – Evaluation of water sanitation policy in Grand Tana (Dec21)

*Component targeted: C1*

- Set up a robust Data base for the TANTANA project, review and clean current data (Dec 21).

*Component targeted: C8*

- Baseline study to reinforce the ICT capacity of the Tribunaux Financiers.

*Component targeted: C6*

## Conclusions

Despite the pandemic, the project is well launched, is making adequate progress and is attaining the expected results for the period. Activities and outputs are already contributing to achieving the Strategic Outcomes of the CdC.

The deployment of the LLC and of the LTAs should contribute to the consolidation of the project, ensuring a better interaction with the CdC activities, engaging civil society and other stakeholders, initiating additional initiatives, and improving the administration of the project.

Attention should be paid to the absorption capacity of the CdC and to the fatigue implied by the organization of virtual webinars, workshops and meetings.



CdC auditors in action. March 21.

## Annexes

### Annex-1 Data of CdC staff participation in the project (male/female %)

#### Estimation of the participation in main activities by Malagasy CdC staff

##### Male & female staff (Nov20-Sep21)

Main Activity	Male	Female	Total	Female %
Webinar for the Peers 20/12/2020	7	7	14	50%
Workshop Financial Tribunals 03/02/2021	17	13	30	43%
Workshop for all staff 03/02/2021 (*)	17	12	29	41%
Webinar workshop SAI PMF 01/03/2021	8	9	17	53%
Webinar Budget 26&27/05/2021	11	19	30	63%
Evaluation Public Policies (Algeria) 21/07/21	28	24	52	46%
Communication – Rapport Publique workshop CdC France 09/09/21	5	3	8	38%
Covid19´ audits teams – workshops Dec 2020 – Sep 21	13	11	24	46%
<b>Total Training Activities</b>	<b>106</b>	<b>98</b>	<b>204</b>	<b>48%</b>
Project team ECS	1	3	4	75%
1 <sup>st</sup> Responsible for Component and sub- component	5	9	14	64%
<b>Total Project Management Activities</b>	<b>6</b>	<b>12</b>	<b>18</b>	<b>67%</b>

(\*) According to presence lists, 105 staff participated in the event.

Source: TANTANA Draft Data base (On the basis of email addresses registration)

## Result Framework – Expected Results

### 4.2. Broad participation of SAI staff – Data for 2020

Main Activity	Male	Female	Total	Female %
Audit Conformité /Compliance Coaching Covid_Task 02/10/2020	2	2	4	50%
Audit Perfor/Evaluation C1d Webinar 18 Nov 20	2	4	6	67%
Audit Perfor/Evaluation Webinar 18 Dec 20	2	4	6	67%
Pairs / Peer Webinar 20/12/20	7	7	14	50%
<b>Total</b>	<b>13</b>	<b>17</b>	<b>30</b>	<b>57%</b>
(a) Cumulative number of SAI staff participating in project-funded training				
(b) Female participation rate				

Source: TANTANA Draft Data base (On the basis of email addresses registration)

## Annex-2 Result Framework

<b>Strengthening the Court of Accounts of Madagascar</b>	
<b>Project Result Framework</b>	
<b>Expected Result</b>	<b>Indicator Definition</b>
<b>Level 1 SAI Impact</b>	
Audits have a positive impact benefitting the citizen	Overall conclusion of the impact assessment (Scale: TBD)
<b>Level 2 SAI Strategic outcomes</b>	
The CdC contributes to promoting the integrity, accountability and transparency of public bodies taking into consideration the State priorities	External audit follow-up (PEFA Indicator PI-30.3)
The CdC is credible, visible and accessible to the general public	Communication with the Media, Citizens and Civil Society Organizations (SAI-25)
The CdC is a model institution promoting transparency and performance	Strategic planning cycle (SAI-3) Internal Control environment, Ethics, Integrity & organizational structure (SAI-4. i)
<b>Level 3 SAI capacities and strategic outputs</b>	
Audits of high national relevance are conducted and reported based on ISSAIs	Audit Coverage (SAI-8)
Quality and efficiency of jurisdictional controls (“traditional mission”) are enhanced	Results of Jurisdictional controls (SAI-20)
The legal framework is improved, and institutional independence strengthened	Independence of the SAI (PEFA PI-30.4 Independence of the SAI (SAI-1)) Mandate of the SAI (SAI- 2)
The CdC external communication is improved, including communication with the National Assembly, Government, civil society and media	Communication with the Legislature, Executive and Judiciary (SAI-24). Communication with the Media, Citizens and Civil Society Organizations (SAI-25)
Strategic management and core internal governance systems are strengthened	Strategic planning cycle (SAI-3) Organizational Control Environment (SAI-4) Leadership and internal communication (SAI-6)
Digital tools and software are utilized for greater audit quality and organizational efficiency	Financial management, assets and support services (SAI-21. ii)
Enough qualified and motivated staff (male and female) are available	Human Resources management (SAI-22) Professional Development and Training (SAI-23)
<b>Level 4 Project inputs</b>	
Agreed upon support is implemented	Percentage of agreed project activities in the annual plan completed during the year
Wide participation of SAI staff (male and female)	a) Cumulative number of SAI staff taking part in project funded activities b) Female participation rate
Quality and relevant support	Average SAI staff satisfaction scale and quality perceived project quality, on a 1-5 scale
Active partnerships	Cumulative number of providers involved in delivering support through the project. Examples: SAIs, university or school, regional organization and Civil Society Organizations, including organizations that work on gender equality.
Effective delivery of the project	Overall conclusion of the evaluation of the project (Scale: project results fully / mostly / partly / not met)

[Annex-3 List of main activities for the period.](#)

<b>Title</b>	<b>Date</b>	<b>Remarks</b>	<b>Component</b>
Workshop on Compliance audit of Financial Flows Covid19.	2 Oct 20	Coaching, advice & support on planning and conducting compliance audit – exchange of views and presentation of best practices and methodological documents.	C1
Workshop on Performance Audit & Evaluation of Public Policies.	18 Nov 20	Advice & support on planning and conducting of performance audit & Evaluation of Public Policies – Exchange and presentation of best practices and methodological documents. Government Organizational response to Covid19. Advice & support.	C1
Workshop on Performance Audit on the Government Organizational response to Covid19	18 Dec 20	Planning audit. Setting objectives, criteria & source of evidence. Exchange of best practices & methodological documents. Advice & support.	C1
Webinar for the Peers & the SAIs	20 Dec 20	Prepare peers, promote a common vision of the project, how to implement it and the objectives and expected results.	C5 C8
Coaching on Performance Audit on the Government Organizational response to Covid19	21 Dec 20 11 Jan 21 4 Feb 21 10 Feb 21	Written feed-back from peers on work documents (objectives & criteria). Work programme for 2021. Audit operational plan. Audit operational plan and on audits questions. Feed-back, how to use the National contingency Plan as audit criteria.	C1
Setting action plan 2021 TANTANA Project components	5 Jan 21 6 Jan 21 6 Jan 21 8 Jan 21 11 Jan 21 11 Jan 21 12 Jan 21 13 Jan 21 13 Jan 21 14 Jan 21 19 Jan 21 29 Jan 21 8 Feb 21	Meeting of each project component to set Action Plan & schedule for 2021. Audit planning & policy Performance Audit & Evaluation Gender issues Financial Audit Jurisdictional controls External Communication & stakeholders Constitutional & law framework Strategic management & governance IT equipment & capacity HR matters Audit Follow-up Compliance audit Strategic Management – Ethics	C8
Meeting UNDP	26 Jan 21	Exchange of information and coordination: Support to audit activities, IT equipment, Evaluation of Public Policies.	C8
Workshop to all staff of the Cour des Comptes.	2 Feb 21	Aims: to immerse staff in the strategic plan and gain a good knowledge of the project as a whole; to strengthen links between SAI staff and encourage their participation in change.	C5 C7

Workshop to Representatives from the Tribunaux Financiers & Malagasy responsible for project componentes	3 Feb 21	The aims of the workshop were: - To immerse representatives from the Financial Tribunals in the 2021 work plan and acquire a good knowledge of the components and related activities; - Encourage the active participation of the heads of the components and the representatives of the Financial Tribunals in the implementation of each component; - To organise a conference of Heads of Court and Jurisdiction.	C5
Ceremony for the official Kick-Off of the project.	4 Feb 21	Launching and presenting the project. Engaging with main project stakeholders and the press. Disseminate the project aims and provide visibility to the CdC.	C3 C5 C8
Project Steering Committee	4 Feb 21	1 <sup>st</sup> meeting of the PSC: constitution and mandate of the Committee; composition of the ECS; working plan for 2021 and report on progress made.	C8
Workshop on Performance Audit of the Government Organizational response to Covid19.	5 Feb 21	Coaching, advice & support on planning audit. Setting objectives, criteria and source of evidence. Exchange of best practices and methodological documents. Exchange of views and Peers feed-back on auditors' work.	C1
Workshop on Performance Audit of the Government Organizational response to Covid19.	11 Feb 21	Coaching, advice & support on planning audit: audit criteria and audit plan. Exchange of views and Peer feed-back on auditors' work.	C1
Coaching on Performance Audit to Government Organizational response to Covid19.	12 Feb 21	Written exchange of information & best practices: Advice & support to Audit of the audit plans.	C1
Workshop on Performance Audit of the Government Organizational response to Covid19.	25 Feb 21	Coaching, advice & support on planning audit: audit criteria and audit plan. Exchange of views and Peer feed-back on auditors' work.	C1
Workshop compliance audit procurement Covid19	4 Mar	Presentation of general methodology applied by the CdC of Maroc.	C1
Webinar workshop SAI PMF March 2021	10 Mar 21 12 Mar 21	Introduce the SAI-PMF methodology and put it in the context of the Cour des Comptes of Madagascar and the project.	C3 C4 C5
Workshop on Performance Audit Government Organizational response to Covid19.	11 Mar 21	Coaching on planning audit: Review of complete audit plan. Exchange of views and Peer feed-back on auditors' work. Advice & support to Audit of the.	C1
Workshop on Performance Audit Government Organizational response to Covid19	30 Mar 21	Coaching, advice & support on planning audit: debriefing on audit preliminary results - Exchange of views and Peer feed-back on auditors' work.	C1
Coaching on compliance audit procurement Covid19	12 April	Advice on control checking lists.	C1



Workshop compliance audit procurement Covid19	13, 14 April	Advice on control checking lists. Exchange of views on audit results and provisional conclusions.	C1
Workshop on Performance audit social measures Covid19.	15 Apr	Coaching, advice & support: setting audit objectives, identify criteria and source of evidence.	C1
Meeting CdC responsible staff for the TANTANA project components	21 Apr 21	Exchange of views on progress made. Discussions on on-going project activities and scheduling 2021.	C8
Workshop on compliance audit of the Financial Flows covid19.	22 Apr 21	Coaching, advice & support on planning audit: debriefing on audit preliminary results. Exchange of views and Peer feed-back on auditors' work.	C1
Workshops on Compliance Covid19 Procurement & Financial Flows related to Covid19.	21 May 21	Coaching, advice & support on planning and conducting compliance audit – exchange of best practices and methodological documents. Exchange of views and Pairs feed-back on auditors' work.	C1
Workshop on Performance audit social measures Covid19.	25 May 21	Coaching, advice & support on provisional audit results. Development of a model to assess Economy, Effectiveness & Efficiency of the measures audited.	C1
Webinar Budget & Financial Planning for SAI	26-27 May 21	Provide tools to the Madagascar CoC for the preparation of the institution's budgets and financial planning: - Quantify the resources required. - Align the budget with the Strategic Plan, the Annual Work Plan and other support projects. Plan and anticipate needs. - Establish the draft budget. - Present and justify the budget to convince and have it adopted.	C3 C4 C5
Workshop on Performance audit social measures Covid19	28 May 21	Coaching on planning and conducting performance audit: audit objectives, criteria & evidence collection plan. Discussion of cost-efficiency, economy and effective analysis. Exchange of best practices and methodological documents. Exchange of views and Pairs feed-back on auditors' work. Advice & support.	C1
Workshop on building a website for a SAI	10 Jun 21	Advice from IDI communication specialist & exchange of best practices for building a website for the Cour des Comptes of Madagascar.	C3 C6
Workshop on Performance audit social measures Covid19	11 Jun 21	Coaching on planning and conducting performance audit: Discussion of first results concerning the cost-efficiency, economy and effective analysis. Highlight preliminary observations & recommendations.	C1
Conseil – r16édaction du projet de rapport	29 June 21	Exchange of views and Peers feed-back on auditors' work. Advice & support	

Webinar Evaluation of Public Policies – Algeria Practice	21 July	Learning from SAI Algerian practice on EPP. Presentation of methodology and a practice case.	
Workshop on communication	9 September	Learning from communication techniques & experience from SAI France.	

## Annex-4 Financial situation of the project.

See the excel file provided for more details.

Financial report IDI - CdC Madagascar project						
Version: NOVEMBER 2021						
Project: Strengthening the Court						
Report period: 20 NOV 2020 - 31						
All amounts in NOK unless						
Expenses, totals	Budget 2021	Actual Q1 2021	Actual Q2 2021	Actual Q3 2021	Actual Q1-Q3 2021	Actual since 20 NOV 2021
<b>All components aggregated</b>	<b>3.356.461</b>	<b>680.827</b>	<b>591.962</b>	<b>645.286</b>	<b>1.918.075</b>	<b>2.203.999</b>
<b>Personnel</b>						
5010 IDI staff direct costs	1.718.618	393.617	325.728	284.637	1.003.982	1.210.108
5400 Social security tax					-	-
5025 Salary compensation allowance					-	-
<b>Fringe Benefits</b>						
5023 Housing LTAs	90.000				-	-
5264 Schooling LTAs	36.000				-	-
5970 Relocation costs LTAs	50.000			178.314	178.314	178.314
<b>Travel</b>						
7140 Travel IDI staff	90.000			9.354	9.354	9.354
7121 Travel non IDI staff	20.000	1.855			1.855	1.855
7161 Per diem non IDI staff					-	-
7150 Subsistence expense, reportable (per diem non IDI staff)					-	-
<b>Equipment</b>						
6580 IT equipment	200.000		158.323		158.323	158.323
<b>Supplies</b>						
6800 Office supplies		3.506		49.642	53.148	53.148
<b>Contractual</b>						
6715 External evaluation fees	200.000				-	-
6710 Professional support fees	220.000		19.873	27.306	47.179	47.179
Salary LLC	50.575				-	-
Umbrella company fees	5.525				-	-
5940 Ads staff position		7.358			7.358	7.358
<b>Other Direct Charges</b>						
6735 Graphic design	2.511				-	-
6730 Translation & interpretation fee		1.232			1.232	1.232
6560 Software					-	-
6810 Printing of professional materials	32.770	9.985			9.985	9.985
6900 Telecom	50.400	21.998		8.881	30.879	30.879
Accommodation and conference costs	125.550	16.185			16.185	16.185
6860 Meeting expenses		72.455			72.455	72.455
7355 Official dinner and social					-	-
6890 Gifts					-	-
6850 Consumables					-	-
8160 Currency loss				10.220	10.220	10.220
<b>Indirect Charges</b>						
5010B IDI indirect staff costs	197.876	68.841	37.503	32.772	139.117	175.034
IDI admin overheads and other					-	-
5010A indirect costs	266.636	83.794	50.535	44.160	178.489	222.369
Total delivery costs (excl IDI staff, adm and overhead costs)	1.173.000	134.575	178.196	283.717	596.488	596.488
<b>Total all costs NOK</b>	<b>kr 3.356.000</b>	<b>kr 680.827</b>	<b>kr 591.962</b>	<b>kr 645.286</b>	<b>kr 1.918.075</b>	<b>kr 2.203.999</b>
<b>Total all costs USD</b>	<b>\$ 354.000</b>	<b>\$ 71.807</b>	<b>\$ 62.434</b>	<b>\$ 68.058</b>	<b>\$ 202.299</b>	<b>\$ 232.455</b>
<b>Total costs share NOK</b>	<b>kr 671.283</b>	<b>kr 525.210</b>	<b>kr 220.028</b>	<b>kr 239.848</b>	<b>kr 985.085</b>	<b>kr 1.192.717</b>
<b>Total costs share USD</b>	<b>\$ 70.800</b>	<b>\$ 55.394</b>	<b>\$ 23.206</b>	<b>\$ 25.297</b>	<b>\$ 103.897</b>	<b>\$ 125.795</b>
Expenses per component and type	Budget 2021	Q1 2021	Q2 2021	Q3 2021	Actual Q1-Q3 2021	Actual since 20 NOV 2021
<b>C0 Project planning</b>						16.897
<b>C1 High quality audits in line with ISSAIs</b>	446.430	57.096	35.433	59.818	152.347	209.899
<b>C2 Traditional mission audits and jurisdictional controls</b>	197.850	-			-	-
<b>C3 External communication</b>	34.290	2.879	762	54.482	58.123	58.123
<b>C4 Independence and legal framework</b>	206.625	3.838	6.477	-	10.315	10.315
<b>C5 Strategic change management and internal governance</b>	252.451	-	17.145	2.286	19.431	19.431
<b>C6 Digital tools and software</b>	284.690	93.968	187.660	127.681	409.309	428.224
<b>C7 HR and professional development</b>	254.015	1.919	3.810	41.529	47.258	47.258
<b>C8 Project management and coordination</b>	1.680.110	521.126	340.675	359.489	1.221.290	1.413.850

## Annex-5 Risk Analysis, update table

Risk analysis - version Jun21		
Risk factors	Risk sub-factors	Control measures
<b>1. Government and Parliament not endorsing the SAI vision</b>	1.1. Insufficient institutional communication	Development of relations with government and parliament
	1.2. Lack of alignment of the work of the Court with the vision and priorities of the State	Involvement of the government and parliament in the implementation of the project through continuous dialogue
<b>2. Non-adherence of development partners</b>	2.1. Insufficient information exchange system with partners	Exchange and regular collaboration with development partners
<b>3. Insufficient financial resources for the project</b>	3.1. Insufficient development partners to finance the project	Awareness, involvement and mobilization of several partners in the implementation of the project Build partners' confidence in the internal coordination mechanism put in place
	3.2. Lack of coordination of support from development partners	
<b>4. Staff not involved in the implementation of the project</b>	4.1. Staff who do not share the Court's vision	Staff awareness
	4.2. Unmotivated staff	Improvement of the motivation system of verifiers
<b>5. Lack of human resources planning</b>	5.1. Insufficient number of verifying magistrates to cover all the tasks provided for in the project	Advocacy for staff recruitment Collaboration with peer SAIs for capacity building
	5.2. Capacity shortages professional	Establishment of a dedicated team
	5.3. Insufficiency or even absence of a structure dedicated to the implementation of the project	
<b>6. Insufficient quality of support</b>	6.1. Uncoordinated support	Strong and clear project management and coordination routines
	6.2. Lack of cultural sensitivity of support	Training of all resource persons in culture and country systems
	6.3. Support not relevant as to the most critical needs	Annual experience sharing of resource persons
	6.4. Support not adopted to absorption capacity	Resident advisors
	6.5. Support not adjusted to opportunities	
<b>7. Insufficient frequency of support</b>	7.1. Resource persons not available for key areas	Clarify availability of resource persons before committing to support areas
	7.2. Mobilized resource persons not able to contribute as expected	Make resource person agreements
	7.3. Funding less than expected or required	Mobilize several donors in a pool arrangement for the project
<b>8. Persistence of the Covid-19 pandemic</b>	8.1. Difficulties in defining and planning activities.	Priority to implement ICT solution (CdC connectivity, equipment and services purchase)
	8.2. Limitations trips, meetings, audit descents....	The 2020 and 2021 Work Plan focuses on activities that can be carried out remotely: webinars, online workshop, meetings in Teams, online support...
	8.3. Impossibilities/difficulties in carrying out present activities.	The 2020-2021 work plan has been eased, with some activities postponed. <b>Pay attention to the "fatigue", organise living events; fostering the active participation of attendants; not too long or late hours.</b>
	8.4. Difficulties in quickly deploying long-term advisors.	The plan remains flexible - careful follow-up and possibility of change if the situation changes (vaccine, travel opportunities...).
		Gradual deployment of advisors (LTA and LTC) in 2021 and 2022. Measures to strengthen governance and strong leadership at the very beginning of the Project (more frequent ECS meetings, launch seminar and for Pairs, regular contacts, open "channels" of collaboration in Teams, etc.

(Additions in red)