Strengthening the Court of Accounts of Madagascar

TANTANA

USAID – IDI (Agreement No. 72068721IO00001)

Performance Reporting

Nov 2020- Dec 2021

Contents

Introduction

This document reports on the performance of the project "Strengthening the Court of Accounts of Madagascar (TANTANA)" from 20th November 2020 (signature of the agreement) till the 31st December 2021.

The terms of reference for the project are established by:

- The Agreement for Strengthening the Court of Accounts of Madagascar between USAID and IDI (ref 72068721IO00001). November 2020.
- 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. November 2020.
- The Cooperation Agreement between the Cour des Comptes of Madagascar and IDI. November 2020.
- The Annual Plan 2020-21 adopted by the Project Steering Committee on 4th 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 main priorities and activities planned for 2022.

Overall progress

The project has adapted to the situation brought about by the Covid-19 pandemic and it has redefined its priorities and adjusted the plans. Despite 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 Covid-19 pandemic has severely impacted 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 and reprogrammed the activities planned for the period.

The project has moved focus and significantly increased the support to 4 Covid-19 related audits (a top priority for CdC). The audits have been completed; however, because of political obstruction, the publication of the reports was delayed till February 2022. The interaction with the Malagasy auditors in this activity will have, in the short term, a positive impact on the quality of the audit carried out by the CdC and on the reinforcement of international standards and good practices. Following this experience, in 2022, the project will focus on providing on-the-job support to the auditors.

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. In 2022 the project will continue providing support to increasing the ICT capacity of the CdC and the Financial Tribunals.

Finally, the project has planned and initiated activities in all the components and has achieved six of the eight milestones set for 2021.

All these indicate 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.

Results achieved & performance indicators

The project has completed the first year of implementation; nevertheless, data on performance (indicators, milestones, budget execution), should be taken with care, considering the exceptional context due to the pandemic.

Table 1 provides the status on 31st December 2021 of the "Results Framework"[1] 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 Covid-19. Nevertheless, the other indicators and trends, and the number of activities carried out show that the level of support implemented in 2020 was positive.

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[1] See in Annex-2 the Project Result Framework.

- 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[2] and senior staff from the European Court of Auditors were also involved in the project.

For 2021 all indicators show a positive trends and targets have been met at the end of the year. The positive trend of the indicators at the level 4 (Project Inputs) would contribute – in the medium 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

Picture 1 Auditors attending a workshop

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[2] Mireille RAZAFINDRAKOTO, Directrice de recherche à l'IRD (Institut de Recherche pour le Développeement)

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)	5 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 Covid-19 audits).

Target achieved - In progress: final target to be measured by a satisfaction survey
(**) SAIs Morocco, France, Norway, Algeria & ECA

Picture 1 : Presentation of the Rapport Public

Milestones for 2021

The project had established a milestone for each of the Components. The status of the milestones is as follows:

Table 2 **Milestones – 2021 – Status**

Component	Milestone	Status
C1 - Enable the CdC to conduct and report audits of high strategic priority in line with international standards	Covid-19 related audit reports submitted to the 1st President of the CdC.	Achieved The reports were published by Mar22.
C2 - Enable CdC to improve the efficiency and quality of the jurisdictional controls.	Baseline study concerning the closing-up of the backlog pending accounts.	Not achieved The baseline was completed in January 22.
C3 - Improve the CdC external communication, including its communication with the National Assembly, Government, civil society and media.	The Rapport Public released in accordance to a new communication plan.	Achieved
C4 - Contribute to the improvement of the CdC's constitutional and legal framework.	Baseline analysis for identifying legislative changes and advocating improvements	Not achieved Following problems encountered for the publication of the Covid-19 reports this point will be a priority in 2022. First draft of the Baseline analysis in March 22)
C5 - Strengthen strategic management and core internal governance systems for CdC's own transparency and accountability.	Guidelines issued by the 1st President for effective budget of the CdC in accordance with Strategy.	Achieved
C6 - Introduce digital tools and software for better audit quality and organizational efficiency.	New ICT equipment delivered and in use, 20 staff trained.	Achieved Although some problems related to use of equipment need to be solved.
C7 - Enable CdC to have a sufficient number of qualified and motivated staff available. Mainstreaming Gender.	More than 50% staff aware on gender issues	Achieved
C8 - Project steering, management and coordination with partners and other providers of support	Long Technical Advisers & Local Coordinator deployed and operative	Achieved

Six milestones have been achieved and two are still pending and will be integrated into the milestones for 2022.

Picture 2 Cover pages of the 4 Covid-19 audit reports released by the CdC

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[3]

- Establishment of good practices and work, documentation and reporting routines:
  - The Project Steering Committee held the first meeting on 4th February 2021 and the second on 8th July 2021 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 database 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 Malagasy auditors responsible for each component (*Responsables de composantes*) has been established to coordinate the activities of the project. The group has met twice in 2021.
  - Recruitment of the Local Logistic Coordinator (LLC), in post in June 2021.
  - The recruitment of 2 Long Term Technical Advisers (LTAs) has been completed[4].

  Component targeted: C8

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[3] See Table-4 in page 8 for the description of the components.
[4] In post in November 2021.

- 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 organized 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

- Support to Covid-19 related audits. This has involved workshops, on-the-job training, coaching, and sharing methodological materials and good practices. The audits supported are:
  - Compliance audit of Covid-19 related Financial Flows.
  - Compliance audit of Covid-19 related procurement.
  - Performance audit of the government organizational measures to respond to the Covid-19 crisis.
  - Performance audit of the social measures related to Covid-19.

Around 32 Malagasy auditors are involved in these activities.
The 4 reports were published at the beginning of 2022.
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. Consultation meeting with the stakeholders is scheduled for mid-March 22. *Component targeted: C1*
- Support to other key areas of the CdC. That has involved organizing webinars and workshops and sharing methodological materials and good practices. Main areas covered are:
  - "Rapport Public" (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

- ICT connectivity and equipment. Following the pandemic, the project has given priority to providing ICT equipment (see **Table 3**). 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 3 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
TOTAL			46,482	6,010	76,532

Component targeted: C6

- Finally, it should be noticed that the activities on the Jurisdictional Controls (*Component: C2*) have been initiated with 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 4 summarizes the expenditure and cost-sharing of the project.

Table 4 TANTANA: Total expenditure & Cost Sharing (USD)

Period	Total - USAID-Project funds	Cost-sharing
20 Nov20 – 31 Dec 20	30,156	21,899
1 Jan21 – 31 Dec 21	391,494	158,677

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

More detailed information is provided in Table-5a & 5b, in Annex-4 and in the excel file joint to this report.

Table-5a TANTANA: Budget & Actual expenditure per Component Nov-Dec 20 (USD)

Project Component	Budget Nov-Dec 20	Actual Expenditure Nov-Dec 2020	% of Actual Expenditure
C0 Project Planning	0	1,782	
C1 High Quality audits	125,223	6,070	4.8%
C2 Jursidictional 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%
Total	**260,858**	**30,156**	**11.6%**

The low expending rates (actual expenditure versus budget) in 2020 (12%) are explained by different factors linked to the Covid-19 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.

Table-5b TANTANA: Budget & Actual expenditure per Component Jan-Dec 21 (USD)

Project Component	Total Budget 2021	Actual Expenditure 2021	% of Actual Expenditure
C0 Project Planning			
C1 High Quality audits	50.330	49.027	97,4%
C2 Jursidictional controls	22.306	1.437	6,4%
C3 External Communication	3.866	19.325	499,9%
C4 Independent and legal framework	23.295	3.515	15,1%
C5 Strategic change Management	28.461	4.123	14,5%
C6 Digital tools	32.096	82.531	257,1%
C7 HR and professional development	28.638	9.197	32,1%
C8 Project Management & coordination	189.415	222.340	117,4%
Total	**378.406**	**391.494**	**103,5%**

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

The budget in 2021 was adapted to these circumstances and the final expenditure rate was high (103%). The expenditure for the period has been concentrated in Project Management (Component

C8), followed by Digital Audit (C6), High Quality Audit (C1), External Communication (C3) and HR development (C7).

Around 25 senior auditors from the peer SAIs have participated in the activities of the project, mainly associated to supporting Covid-19 audits, the Rapport Public (C1) and its Communication (C3).

Total cost-sharing for the reporting period (Nov20-Dec21), including peers and CdC cost, is estimated at around 180,576 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 Covid-19 pandemic is still a risk for the coming years. The project will continue organizing activities remotely (taking all necessary protective measures) and scaling-up ICT investments and developments. Nevertheless, presential activities will also resume and intensify, if the health situation continues to improve. This will mitigate the risk "virtual fatigue" (on both the Malagasy auditors and the peers) and secure a better absorption capacity by the CdC.

The updated risk analysis is included in Annex-5.

Plan & intended outputs for next period

The Annual Plan for 2022 adopted by the Steering Committee on December 2021, establishes the following main priorities and deliverables:

C1 Quality Audit

- Provide intensive on-the-job support to 3 selected audit assignments:
    - Compliance Audit
    - Performance Audit
    - Financial Audit
- Provide support for acquiring audit methodology and skills in the following areas: programming, risk analysis, planning assignments, data collection and analysis techniques, reporting.
- Continue the support for delivering the Evaluation of Public Policy of water sanitation policy in Grand Tanà and on the ongoing follow-up of audit recommendations of JIRAMA.

Component C2 - Jurisdictional Control

- Analysis of the backlog of pending accounts: identification of alternatives for clearing them up.
- Analysis of the current systems and procedures for jurisdictional control; identification of areas for improvement.
- Increase the involvement of Financial Tribunals in training and other related project activities.

C3 External Communication & stakeholders' engagement

- Support for designing & putting in place a communication Plan for the 2022 *Rapport Public* (Annual audit report). Enhancing the involvement of the Financial Tribunals in the communication of the *Rapport Public.*
- Support for designing & putting in place a communication Plan for the audit reports.
- Support the use of the website of the CdC and social media.

C4 Constitutional and legal framework.

- Baseline analysis of constitutional and legal framework, identification of gaps in respect of International Standards and best practices.
- Support exploring alternatives to enhance autonomy and independence.

C5 Strategic management

- Support the strategic management framework:
  - Preparation of the 2023 budget.
  - Preparation of the 2023 operational plan procedure.
  - Production of the 2021 Annual Performance Report.

C6 ICT tools and internet

- Deliver ICT equipment to the Financial Tribunals.
- Deliver additional ICT equipment to the CdC.
- Support the implementation of the Microsoft 365 platform and of software Audit 360.
- Support the setting up of an initial ICT Governance arrangement.

C7 Qualified and motivated Staff – HR

- Organization of a series of gender awareness seminaries to be delivered by the Canadian Foundation for Audit & Accountability.
- Identify main priority training activities to build and initial professional development plan.

C8 project Management

- Establish the baseline indicators for the project.

Conclusions

Despite the pandemic, the project is well launched, is making adequate progress during the first year and is attaining the expected results for the period. Most of the milestones were met and activities and outputs are already contributing to achieving the Strategic Outcomes of the CdC.

The deployment in Antananarivo of the Local Logistic Coordinators and of the two Technical Advisers will 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. Ensuring adequate internet connectivity and efficient use of the ICT equipment remains crucial factors. Finally, if health situation continues improving, presential activities will resume and increase over the next year.

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-Dec21)

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 Public workshop CdC France 09/09/21	5	3	8	**38%**
Covid-19´audits teams – workshops Dec 2020 – Sep 21	13	11	24	**46%**
Webinar: introducing gender equality in the context of the CdC October 21	70	60	130	**46%**
Workshop on follow-up of recommendations. November 21	6	4	10	**40%**
Total Training Activities	182	162	344	**48%**
Project team ECS	1	3	4	**75%**
1st Responsible for Component and sub-component	5	9	14	**64%**
Total Project Management Activities	**6**	**12**	**18**	**67%**

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

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%
Total	**13**	**17**	**30**	**57%**
(a) Cumulative number of SAI staff participating in project-funded training				
(b) Female participation rate				

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

Annex-2 Result Framework

No	Résultats attendus	Définition de l'indicateur
	Niveau 1 ISC Impact	
1.1	Les audits ont un impact positif au bénéfice des citoyens	Conclusion générale de l'analyse d'impact (échelle à déterminer)
	Niveau 2 Résultats stratégiques	
2.1	L'ISC contribue à la L'ISC contribue à la promotion de l'intégrité, de la redevabilité et de la transparence des organismes publics en corrélation avec les priorités de l'Etat	Suite donnée aux audits externes. (Indicateur PEFA PI-30.3)
2.2	L'ISC est crédible, visible et accessible au grand public.	Communication avec les médias, les citoyens et les organisations de la société civile (ISC-25)
2.3	L'ISC est une institution modèle de promotion de la transparence et de la performance.	Cycle de planification stratégique (ISC-3) Environnement interne de contrôle Ethique, intégrité et structure organisationnelle (ISC-4. i)
	Niveau 3 Capacités ISC et extrants stratégiques	
3.1	Des audits de grande pertinence pour le pays sont effectués et communiqués sur la base des ISSAI	Champ de l'audit (ISC-8)
3.2	Amélioration de la qualité et de l'efficacité des contrôles juridictionnels (« mission traditionnelle »)	Résultats du contrôle juridictionnel (ISC-20)
3.3	Le cadre juridique est amélioré et l'indépendance institutionnelle renforcée	Indépendance de l'ISC (PEFA PI 30.4) Indépendance de l'ISC (ISC-1) Mission de l'ISC (ISC-2)
3.4	La communication externe du CdC est améliorée, y compris la communication avec l'Assemblée nationale, le gouvernement, la société civile et les médias	Communication avec les pouvoirs législatif, exécutif et judiciaire (ISC-24). Communication avec les médias, les citoyens et les organisations de la société civile (ISC-25)
3.5	Le management stratégique et les principaux systèmes de gouvernance interne sont renforcés	Cycle de planification stratégique (ISC-3) Environnement de contrôle organisationnel (ISC-4) Leadership et communication intern (ISC- 6)
3.6	Introduction d'outils et de logiciels numériques pour améliorer la qualité de l'audit et l'efficacité organisationnelle.	Gestion financière, actifs et services de soutien (ISC-21. ii)
3.7	Avoir un nombre suffisant de personnel (hommes et femmes) qualifié et motivé disponible.	Gestion des ressources humaines (ISC-22) Perfectionnement professionnel et formation (ISC-23)
	Niveau 4 Sorties de projet	
4.1	Un soutien convenu est mis en œuvre	Pourcentage des activités de projet convenues dans le plan annuel achevées au cours de l'année
4.2	Participation large du personnel de SAI	a) Nombre cumulé d'agents de l'ISC participant à des formations financées par le projet b) Taux de participation des femmes
4.3	Qualité et soutien pertinent	Satisfaction moyenne du personnel des ISC et qualité perçue du projet, sur une échelle de 1 à 5
4.4	Partenariats actifs	Nombre cumulé de prestataires impliqués dans la fourniture d'un soutien via le projet. Exemples : ISC, université ou école, organisation régionale et organisations de la société civile, y compris les organisations qui travaillent sur l'égalité des sexes.
4.5	Livraison efficace du projet	Conclusion générale de l'évaluation du projet (échelle : résultats du projet entièrement / principalement /partiellement / non atteints)

Annex-3 List of main activities for the period.

Title	Date	Remarks	Component
Workshop on Compliance audit of Financial Flows Covid-19.	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 Covid-19. Advice & support.	C1
Workshop on Performance Audit on the Government Organizational response to Covid-19	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 Covid-19	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	3 Feb 21	The aims of the workshop were: - To immerse representatives from the Financial Tribunals in the 2021 work plan and acquire a	C5

& Malagasy responsible for project components		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.	
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	1st 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 Covid-19.	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 Covid-19.	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 Covid-19.	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 Covid-19.	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 Covid-19	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 Covid-19.	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 Covid-19	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 Covid-19	12 Apr 21	Advice on control checking lists.	C1
Workshop compliance audit procurement Covid-19	13-14 Apr 21	Advice on control checking lists. Exchange of views on audit results and provisional conclusions.	C1

Workshop on Performance audit social measures Covid-19.	15 Apr 21	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 Covid-19.	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 Covid-19 Procurement & Financial Flows related to Covid-19.	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 Covid-19.	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 Covid-19	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 Covid-19	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*
Drafting *Rapport Public*	29 Jun 21	Exchange of views and Peers feed-back on auditors' work. Advice & support	*C1* *C3*

Webinar Evaluation of Public Policies – Algeria Practice	21 Jul 21	Learning from SAI Algerian practice on EPP. Presentation of methodology and a practice case.	*C1*
Workshop on communication	9 Sep 21	Learning from communication techniques & experience from SAI France.	*C3*
Webinar : introducing gender equality in the context of the CdC	5-6 Oct 21	Providing baseline data and principles concerning the role of SAI as regards gender equality, in the context of Madagascar and the CdC	*C7* *C1*
Workshop on follow-up of recommendations.	15 Oct 21	Learning audit standards on the follow-up of recommendations. Presentation of best practice policy, principles and mechanisms for registering and following-up recommendations (CdC France).	*C1*
Presentation of the *Rapport Public*.	November-December 21	Providing advice, facilitating meetings with peers (CdC France), providing best practices and coaching for presenting the *Rapport Public*, communicating, engaging with stakeholders and with the press.	*C1* *C3*

Annex-4 Financial situation of the project.

See the excel file provided for more details.

Financial report IDI - CdC Madagascar project

Version: MARCH 2022

Project: Strengthening the Court of Accounts of Madagascar

Report period: 2021

All amounts in NOK unless specified as USD

Expenses, totals	Budget 2021	Actual Q1 2021	Actual Q2 2021	Actual Q3 2021	Actual Q4 2021	Actual 2021	% total budget 2021 vs total spending 2021
All components aggregated	3.356.461	584.999	1.172.850	720.386	994.317	3.472.552	103%
Personnel							
5010 IDI staff direct costs	1.718.618	334.328	407.503	277.101	513.023	1.531.953	
5400 Social security tax						-	
5025 Salary compensation allowance						-	
Fringe Benefits						-	
5023 Housing LTAs	90.000					-	
5264 Schooling LTAs	36.000					-	
5970 Relocation costs LTAs	50.000			178.314	105.364	283.678	
Travel						-	
7140 Travel IDI staff	90.000			9.354	1.239	10.593	
7121 Travel non IDI staff	20.000	1.855			35.413	37.269	
7161 Per diem non IDI staff						-	
7150 Subsistence expense, reportable (per diem non IDI staff)						-	
Equipment						-	
6580 IT equipment	200.000		326.157		4.917	331.075	
Supplies						-	
6800 Office supplies		3.506		49.642		53.148	
Contractual						-	
6715 External evaluation fees	200.000					-	
6710 Professional support fees	220.000		272.579	98.495	5.595	376.669	
Salary LLC	50.575					-	
Umbrella company fees	5.525					-	
5940 Ads staff position		7.358				7.358	
Other Direct Charges						-	
6735 Graphic design	2.511				120.791	120.791	
6730 Translation & interpretation fee		1.232				1.232	
6560 Software						-	
6810 Printing of professional materials	32.770	9.985				9.985	
6900 Telecom	50.400	21.998	28.286	8.881		59.165	
7123 Accommodation and conference costs	125.550	88.640		2.353	35.328	126.321	
6860 Meeting expenses						-	
7355 Official dinner and social						-	
6890 Gifts						-	
6850 Consumables					811	811	
8160 Currency loss						-	
Indirect Charges						-	
5010B IDI indirect staff costs	197.876	65.528	78.075	54.324	96.989	294.915	
5010A IDI admin overheads and other indirect costs	266.636	50.569	60.251	41.923	74.847	227.590	
Total delivery costs (excl IDI staff, adm and overhead costs)	1.173.000	134.575	627.022	347.039	309.458	1.418.094	121%
Total all costs NOK	kr 3.356.000	kr 584.999	kr 1.172.850	kr 720.386	kr 994.317	3.472.552	103%
Total all costs USD	$ 378.354	$ 65.953	$ 132.227	$ 81.216	$ 112.099	391.494	103%
Total costs share NOK	kr 671.200	kr 491.342	kr 205.839	kr 224.381	kr 485.902	kr 1.407.465	210%
Total costs share USD	$ 75.671	$ 55.394	$ 23.206	$ 25.297	$ 54.780	$ 158.677	210%

Annex-5 Risk Analysis, update table 10-March-22

Risk factors	Risk sub-factors	Control measures
1. Government and Parliament not endorsing the SAI vision	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
2. Non-adherence of development partners	2.1. Insufficient information exchange system with partners	Exchange and regular collaboration with development partners
3. Insufficient financial resources for the project	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	
4. Staff not involved in the implementation of the project	4.1.Staff who do not share the Court's vision	Staff awareness
	4.2. Unmotivated staff	Improvement of the motivation system of verifiers
5. Lack of human resources planning	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	
6. Insufficient quality of support	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	
7. Insufficient frequency of support	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
8. Persistence of the Covid- 19 pandemic	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 presential activities.	The 2020-2021 work plan has been eased, with some activities postponed. 2022 onwards Pay attention to the "fatigue", organize live events; fostering the active participation of attendants; not too long or late hours. Resume and intensify presential meetings, workshops, and direct support from peers in Madagascar.	
	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.	

Modification