Memorandum of cooperation between the Chamber of Accounts of the Republic of Tajikistan (CART), the Chamber of Accounts of the Republic of Azerbaijan (CARA), Chartered Institute of Public Finance and Accountancy (CIPFA) and INTOSAI Development Initiative (IDI)

GSAI phase 1 peer support project 2023-2025

Contents

1 Introduction

The Accounts Chamber of Tajikistan (SAI) has a crucial role in promoting and ensuring good governance in The Republic of Tajikistan. The SAI of Tajikistan is responsible to audit State Budget Project, Government's Annual comprehensive report on the implementation of the state budget, as well as conducting audits on effective and efficient use of state funds and resources in the Republic of Tajikistan. The SAI submits its Annual Report to the President of Tajikistan and Majlisi Namoyandagoni Majlisi Oli (Assembly of Representative, Parliament) of Tajikistan.

The SAI of Tajikistan aims to develop its organization and performance. It has 128 staff and receives an annual funding from the state budget through the Ministry of Finance. To effectively develop the organization external financial and technical support are sought.

The SAI of Tajikistan have joined the Global SAI Accountability Initiative (GSAI). The initiative was launched in 2022 by the INTOSAI-Donor Cooperation as part of its broad work to promote support, independence, performance and benefits of SAIs in developing countries.[1] The initiative is expected to empower the SAI to take forward its own capacity development and reach a new and improved level of sustained capacities and performance.

External support to SAI Tajikistan can strengthen the SAIs performance and quality of audit activities. This includes analyzing the causes and consequences of identified shortcomings in the process of developing and reviewing state budget projects, as well as the formation of the income and expenditure part of the state budget leading to its enrichment.

Worldwide experiences of SAI capacity development show that peer-to-peer cooperation can be effective as colleagues have a trustful relationship and can provide relevant advice and training based on similar experiences and challenges. The INTOSAI community have a rich set of guidelines and experiences that can be utilized for capacity development.

The Chamber of Accounts of the Republic of Azerbaijan (CARA) is well experienced in providing peer-to-peer support and has stepped up as a partner in the GSAI programme. The CARA is the supreme audit institution that independently carries out external state financial control in the country. As a partner CARA intends to make available it's own experience of modernization and transition into a stronger SAI by providing its support from the strategic management perspective.

The Chartered Institute of Public Finance and Accountancy (CIPFA) was selected to provide a technical support to CART through a tender process. CIPFA is the only professional accountancy body and member of the International Federation of Accountants (IFAC) that specializes in the public sector. Its strategic purpose is working in the public interest, to promote high standards and deliver excellence in governance and financial management throughout

---

[1] See the website here for more details: GSAI | INTOSAI-Donor Cooperation (intosaidonor.org)

the public services. CIPFA has extensive experience in providing capacity building support in Tajikistan and with CART in particular. Being a technical support provider CIPFA will be a key contributor to the audit work planned as part of the project.

IDI has a global mandate to provide capacity development support to SAIs in developing countries to sustainably enhance their performance and capacity. For GSAI, IDI has established an overall programme to promote partnerships and provide financial support to country projects in a first phase of the cooperation. IDI's role is to support the country projects in ensuring results are achieved and to the extent possible support the parties to be prepared for a phase 2 without IDI involvement other than potential technical support through other initiatives than GSAI. IDI can also contribute to country projects by sharing relevant material and resources from various initiatives. The IDI SPMR (Strategy, Performance, Measurement and Reporting) team will be responsible for leading support on stakeholder engagement. This component will be funded by SECO as part of SPMR ACT.

The Memorandum of cooperation is the result of a planning phase where the partners have worked together to plan and prioritize key areas of peer-based support. The Memorandum lays out expected results, resources, responsibilities, and governance of the project. On this background, CART, CARA, CIPFA and IDI have agreed to develop this Memorandum.

This Memorandum shall not be construed as an international treaty and shall not give rise to obligations governed by international law. The parties undertake to maintain confidentiality with respect to proprietary information received within the framework of this Memorandum and its validity. In case of disputes and disagreements in the interpretation or application of the provisions of this Memorandum, the Parties shall resolve them through negotiations without recourse to the courts.

2 Objective and expected results

2.1 Objective

The overall objective of the project is to strengthen the capacity of the CART, thereby improving accountability and transparency in the management of public resources in the Republic of Tajikistan, through improved audit quality, effective strategic management, digitalisation of the audit processes and strengthened stakeholder engagements.

Within the framework of this Memorandum, five areas of support have been agreed:
1. Audit methodology, quality and reporting
2. Strategic management
3. Audit digitalization
4. Stakeholder engagement and communication
5. Project management, coordination and support mobilization

2.2 Expected results and measurement framework

Component	Expected result	Result measurement and target	Current status (baseline)	
1. Audit methodology, quality and reporting	1.1 Three instructions on the base of manuals on financial audit (FA), compliance audit (CA) and performance audit (PA), including audit quality management system are developed and applied by the auditors.	1.1a FA, CA, and PA draft instructions are developed by June 2024.	1.1a Audit manuals for FA and CA updated in 2021, however not implemented in practice by auditors. Compliance audits are not conducted. 1.1b The system of audit quality management is not incorporated in the audit process. The system is documented in the manual, but is not implemented on practice.	
	1.2 Auditors are trained on the use of instructions and manuals and on the	1.2a At least 30 (5 from each unit) auditors trained on the use of instructions by September 2024.		

Component	Expected result	Result measurement and target	Current status (baseline)	
	preparation of audit quality control reports.	1.2 b FA, CA, and PA instructions approved by CART and authorised for use by auditors, by March 2025.		
	1.3 Audit training courses are developed for CART to train rest of the staff and other stakeholders.	1.3a At least 10 auditors are trained as part of ToT.	1.3a Training of the auditors is conducted based on the annual training program on a weekly basis by experienced auditors delivering the specific topic identified in the annual training program.	
	1.4 ISSAI compliant financial, performance and compliance audits are executed with technical guidance and reports are published.	1.4a At least 1 pilot ISSAI compliant financial audits, 1 pilot ISSAI compliant compliance audits, 1 pilot ISSAI compliant performance audit are conducted and approved by 1st quarter 2025.		
2. Strategic management	2.1 SAI PMF assessment is completed and utilized in CART for learning and strategic planning.	2.1a SAI PMF report is finally endorsed by CART and have undergone an independent review by end of December 2023	2.1a SAI PMF has not been conducted before.	
	2.2 Strategic plan for 2024-2028 is developed and shared with stakeholders.	2.2a Strategic plan for 2024-2028 is developed and published by March 2024.	2.2a CART Strategy for 2018-2022 is available, however was of the minimal use, as presented as a massive document with no or minimal practicality.	

Component	Expected result	Result measurement and target	Current status (baseline)	
	2.3 Annual operational plan (based on CART Strategic Plan for 2024-2028), including monitoring system is developed and implemented.	2.3a Operational plan 2024 is developed and approved by March 2024. 2.3b Monitoring system of operational plan implementation is developed and approved by September 2024 2.3c Monitoring implementation progress of the operational plan is completed in 1st quarter of 2025.	2.3a No annual operational plan was developed. 2.3b No monitoring system is available.	
3. Audit digitalization	3.1 Update AMS to document FA, CA and PA in the AMS, including audit quality management system.	3.1 a Develop audit procedure templates for AMS by March 2024 based on the audit instructions developed 3.1 b Training of 30 auditors by 4th quarter 2024 3.1 c Finalise register of financial violations by June 2024 3.1 d At least 1 FA, 1 PA, 1 CA are documented in full in AMS, the audit reports are prepared and approved by end of 2024	3.1 Audit management system (AMS) of CART functions as a special software that manages the audit process, including providing functions of planning, control and execution of audit activities, comparative and statistical analysis, as well as establishing the reliability of financial statements during financial audits, compliance audits and performance audits. The system is missing templates to document procedures and evidence, which can be attached to the system through the templates. Currently the system can't be fully utilized to	

Component	Expected result	Result measurement and target	Current status (baseline)	
			document audits in the system.	
4. Stakeholder (Parliament) engagement	4.1 Key stakeholder expectations are reflected in the 2024-2028 strategic plan of CART	4.1a Report on stakeholder analysis is produced and approved by CART by December 2023. 4.1b The results of stakeholder analysis are reflected in the strategic plan of CART by February 2024. 4.1 c The existing communication strategy is reviewed and updated according to the overall strategic plan (2024-2028) of CART	4.1 a b The current strategic plan for 2019-2023 includes sections on stakeholder engagement but are not based on a comprehensive stakeholder analysis. 4.1 c the existing communication strategy for 2021-2025 is linked to the overall Strategic Plan of CART for 2019-2025 but will need to be updated in accordance with the new strategic plan for 2024-2028.	
	4.2 The main activities to establish effective communication with key stakeholders are included in the 2024 Annual Operational Plan of CART and support for implementation is provided	4.2 a Annual action plan for stakeholder engagement for 2024 is prepared and included in the overall operational plan of CART 4.2 b Demonstrated progress towards implementation of annual action plan for stakeholder engagement as evidenced by achievement of relevant milestones	4.2 a The five-year (strategy) implementation matrix exists, but CART does not have a holistic annual operational plan entailing key activities related to stakeholder engagement	
	4.3 Awareness among key external stakeholders	4.3 a At least two awareness raising events are held with key	4.3 a CART holds periodic meetings with its key stakeholders and is required to	

Component	Expected result	Result measurement and target	Current status (baseline)	
	about the role and mandate of CART is increased.	stakeholders of CART by November 2024 4.3 b at the stakeholder analysis stage CART communicates information about its role and mandate to key stakeholders.	present its annual performance report to the parliament and the president each year; however, CART does not hold awareness raising meetings with key stakeholders to help them better understand audit reports. SAI PMF results : SAI 24, dimension ii, criteria e, f, h not met dimension iii, criterion c not met. dimension iv, criterion b not met SAI 25 Dimension i, criterion c not met Dimension ii, criteria c, d, e not met	
	4.4 The internal staff of CART is sensitized about sustainable stakeholder engagement practices to ensure that stakeholder analysis becomes an integral part of the SAI Strategic	4.4 a at least 2 workshops and 1 experience-sharing on stakeholder engagement is held by March 2024. 4.4 b On-site assistance on sustainable stakeholder engagement is provided through at least 4 field visits by December 2024.	4.4 a b SAI staff has been provided with materials about stakeholder engagement within the frames of other donor-funded projects, but there is a need to organise additional workshops, specifically on stakeholder analysis. CART has not yet implemented the	

Component	Expected result	Result measurement and target	Current status (baseline)	
	Management process.		latter practice in the strategic management process.	
5. Project management and coordination	5.1 Robust project management routines and systems established to ensure successful execution of the project within the defined timeframe.	5.1a Annual project plan is developed and approved by the SC on an annual basis. 5.1b 90% of activities in the annual project plan approved by the SC implemented within the timeframe, 10% can be delayed. 5.1c Project steering committee meetings are conducted at least twice a year. 5.1d Project management team meetings conducted at least on a monthly basis.	5.1 minimal experience in Project management, therefore the project management team comprising from CART and the partners is established.	
	5.2 Regular coordination with partners and donors through SAI support group meetings based on Stakeholder engagement strategy developed.	5.2a SAI Support group meetings are held as a minimum one time per year for all main donors and technical partners. Details of communication and coordination to be defined based on stakeholder engagement analysis.	5.2 Donor and partner coordinating mechanism is being established in 2023.	
	5.3 Long-term support for the strategic plan of SAI Tajikistan secured	5.3a A project proposal for phase 2 is presented for donors by June 2024	5.3 Funding for a phase 2 project not committed	

3 Project governance, roles and responsibilities

3.1 Roles and responsibilities of each partner

Partner	Role	Responsibilities
CART	Project Lead	Overall ownership and responsibility for the Project. Leads the steering committee. Daily management of the project through the Project Management team Implementation of project activities.
CARA	Technical support	Provides technical support for the component on Strategic management. This includes SAI PMF assessment, experience and knowledge sharing and coaching, review of documents, mainly online.
CIPFA	Technical support	Provides technical support to project activities, lead provider for the components on Audit methodology, quality and reporting and Digitalisation of audit processes. Contributions to the other components will be provided as needed and in the agreement with the partners - lead support providers on the respective components. This includes consultations, review of documents, development and updated of methodologies, templates for AMS, training and coaching of the CART staff, both online and on site, support in conducting pilot audits.
IDI	Technical support	SPMR team provides technical support to the component on Stakeholder engagement. This includes consultations, review of documents, development and update of strategies, training and coaching, both online and on site.
	Project management and financial support	Active involvement of GSAI team in Project management activities, coordination between partners through the Project management team at the earlier stage of the Project. Provides financial support to project activities. Financial management and reporting for use of donor funds to the GSAI programme.

3.2 Project governance mechanisms

The CART, CARA, CIPFA and IDI have established a project steering committee where each of the partners are represented. The committee is led by the Head of the CART. The committee shall approve the annual plan and report for the project. It shall meet at least

two times per year enabling overall monitoring of progress and results, and ability of project partners to discuss and address strategic challenges and opportunities during project implementation. The steering committee can also meet ad-hoc to discuss the support project and be consulted on arising issues. The steering committee has committed to follow the principles and procedures of the Project Steering Committee as detailed in Appendix 1.

3.3 Project management, teams and communication routines

A Project Management Team is established to manage and oversee the support on a daily basis, and ensure coordination with partners involved in support. The team has one member from each partner and is led by CART representative.

A Project Management Team is established to manage and oversee the support daily and ensure coordination with partners involved in support. The team is led by CART representative and will meet regularly (approximately monthly). Its responsibilities include:
- Prepare and adjust project implementation plans and budgets
- provide all the necessary support to facilitate meetings and workshops, both online and physical
- monitor and support the implementation of the project, such as by reviewing ToRs and activity reports
- ensure IDI is informed and consulted in good time for project related costs to be covered using IDI managed funding, especially by sharing ToRs ahead of travels clarifying dates, participants and expected outputs, and sharing short reports after activities analyzing whether activities have been implemented as intended, outputs achieved and lessons learned
- facilitate synergies between components and with other support to the SAI
- facilitate regular updates to and meetings for the SAI Support Group
- contribute to developing project proposals for new required support to the SAI
- compile and share good stories from the project activities for all involved and external stakeholders.
- facilitate meetings and reporting to the steering Committee.

Peer teams will be established to be responsible for the technical support in each component.
Each peer team will primarily engage and cooperate with the responsible line manager for the unit where support is provided. This is to ensure all support is integrated in the SAI structures, and avoid parallel structures or confusion of roles and responsibilities.

The following is expected from each Peer team:
- Deliver the support in a close dialogue with an allocated manager in the SAI responsible for the areas in which the peer team provides support
- Ensure a ToR is set for main project activities, ensuring anchoring of all project activities with the SAI leadership and the Project management team.

- Ensure a report is written in close cooperation with the SAI participants of all main project activities.

3.4 Plans, reporting and evaluation

The project management team will develop the plans and reports of the project, which needs to be incorporated in the Operational plan of the CART. The partners have developed a plan with activities and milestones (see appendix 2). The project management team is responsible for monitoring implementation of the plan and raise with partners any major needs of adjustments. The partners have a pragmatic, flexible and incremental approach to execution of the project. When updating project activities, the partners will seek to utilize the CART's own operational plan.

At the end of the project period, an external review or evaluation of the GSAI programme will be carried out. This will include an assessment of the country project and be facilitated by the GSAI programme enabling learning across the various country projects.

3.5 Budget and financial management

The partners have developed a budget of human and financial resources based on the available resources at the launch of the project (see appendix 3). The financial budget will be updated during the project period, considering progress, lessons and any additional funding available to the GSAI programme pool funds.

The IDI is responsible for funding project activities as set in the agreed budget. The responsibilities for payments and management of funds are set in appendix 4. The other partners commit to adhere to the financial management conditions of IDI and provide IDI with key information required taking into consideration the legislation requirements of the partners for reporting to its donors. All procurements must be done in compliance with the IDI policies and procedures, ensuring competition, economy and value for money. Applicable IDI policies such as Procurement, Safeguarding policy, Anti-corruption policy, Code of Ethics can be found https://www.idi.no/component/sppagebuilder/page/145?Itemid=. Partners are obliged to inform each other should there be any risks or incidents related to misuse of funds. IDI is required to practice zero tolerance against corruption and other financial irregularities within and related to the project. Financial irregularities refers to all kinds of:
- corruption, including bribery, nepotism and illegal gratuities;
- misappropriation of cash, inventory and all other kinds of assets;
- financial and non-financial fraudulent statements;
- all other use of Project funds which is not in accordance with the implementation plan and budget.

For per diems, the UNDP rates will apply for all partner representatives. All costs are expected to be kept moderate. This includes use of economy class for travels, economic selection of hotels for events and assessment of the cost and benefits related to physical meetings versus

online events. For further conditions and routines related to financial management and logistics, see appendix 4.

3.6 Risk management

The partners will integrate risk management in the project. The table in appendix 5 presents the main risks for successful project implementation and results, and main actions planned to control the risks. The partners will during project implementation regularly discuss and update the risks and measures.

3.7 Coordination with other projects and partners

CART will ensure regular coordination meetings with other partners providing support to the CART or which may provide support in the future. The partners will be invited to be a part of the SAI Support Group. The main partners invited for the SAI Tajikistan Support Group are:
 - CART (lead)
 - CARA
 - Development partners present in Tajikistan, as World Bank, European Union Delegation, Asian Development Bank, GIZ (German Agency for International Cooperation), European Bank for Reconstruction and Development, and SECO (Swiss State Secretariat for Economic Affairs)
- Embassies
- IDI
- ASOSAI (Asian Organization of Supreme Audit Institutions)
- Any new implementation partner

4 Principles and commitments

Respect and professionalism
- The parties recognize and respect the governance structures and internal processes of each other.
- The parties will be transparent with regard to planned activities that might potentially impact on the work of the other parties and will seek ways to complement each other in the performance of their functions.
- The four parties will cooperate with honesty, integrity and professionalism, and will respect the work, findings and representations made by each other.
- In order to protect and enhance INTOSAI reputation, all are expected to operate in line with the IIDI Code of Ethics as well as IDI policies on safeguarding and anti-corruption.

Good project governance
- The parties see overall project governance as critical for progress and results, as well as to ensure partners and well-coordinated project.
- When working together for the strengthening of CART the partners will strive to be role models in good project governance, inspired by INTOSAI-P 12.
- The Steering Committee led by the Heads of CART, CARA, CIPFA and IDI is an essential instrument to ensure sound project governance. The partners will ensure that the committee operates effectively and contribute to the success of the project.

Regular communication
- Communication between the parties will be responded to with the necessary promptness and will be considered in the context of seeking ways to cooperate and complement each other's functions.

Confidentiality
- The parties shall maintain complete confidentiality regarding each other's business and shall not disclose any sensitive information relating to the audit work and internal information unless prior permission is obtained from the party.

Conditions for support
- The level of support by the partners is subject to availability of resources and funding.
- Termination of the project will be considered if there is a serious lack of commitment related to the project goals or principles of transparency and accountability.

5 Memorandum of cooperation

As partners we agreed to work together to achieve the objective and expected results.

We will allocate the required resources and staff for participation in the project taking into account local legislation requirements of the partners.

We agree that any major changes to the project will be mutually discussed and agreed upon.

We commit to the cooperation principles and requirements.

We agree that this cooperation does not create any legally binding consequences.

Chamber of Accounts of the Republic of Tajikistan	**Chamber of Accounts of the Republic of Azerbaijan**	**CIPFA**	**IDI**
		Khalid hamid (Dec 11, 2023 11:42 GMT)	Einar Gørrissen (Dec 11, 2023 12:49 GMT+1)
Dushanbe, 11 December 2023	Baku, 11 December 2023	London, 11 December 2023	Oslo, 11 December 2023

Appendix 1: Project steering committee principles and routines

Establish a predictable and well-timed annual schedule for our meetings
   a. Set meeting dates for the full year when doing our annual planning, so all partners can be available and preparations can be made in good time.
   b. Seek to align overall project decisions with the partners' planning and reporting schedule.

II. Use SAI capacities, systems and location for the meetings
   a. SAI focal point sends out invitations and information to the Steering Committee from the project management team.
   b. Use the SAI own online meeting tool and premises for meetings as far as possible.

III. Be well prepared for meetings and hold ourselves accountable
   a. Use a meeting document showing agenda items with proposed decisions and key documents to be discussed.
   b. The meeting document is shared 2 weeks in advance of the meeting (exception for ad-hoc meetings).
   c. All team members are briefed on beforehand about the agenda by the project management team.
   d. There is an agenda item of evaluation at the end of each meeting to sum up the experiences of the meeting and enable partners to jointly improve the steering meetings and function.

IV. Ensure plans and reports suitable for steering are presented for the Committee
   a. All documents presented are expected to be brief concentrating on issues relevant at the steering level.
   b. The annual project plan shall clearly show the main project deliverables and which SAI capacities and outputs these contribute to. The plan shall include timelines and responsibilities, and show links to the SAI operational plans, support by other providers and how major risks are to be addressed.
   c. The annual project report should report against the plans, budget and result framework, explain causes and consequences of deviations, and list corrective actions to improve results. The report for approval should not exceed 4 pages, but a longer report can be enclosed as an appendix. 13
   d. The budget should include all project funded costs. Costs should be distributed in the main components or areas supported. This shall enable the Steering Committee to assess whether there is a reasonable relationship between resources allocated and expected results.

V. Enable a good meeting flow
   a. Chair introduces each agenda item and sum up the conclusions after the discussions.

b. Chair ensures that clear decisions are taken, that all members are asked for inputs to proposed decisions, ensure adjusted decisions are developed if necessary and ask for final approval of decisions from the members to conclude the agenda item.
c. Each meeting starts with a brief general update by each partner, enabling the current overall plans and situation for the SAI and partners to be taken into consideration when discussing the project
d. Each meeting includes a recap and review of decisions of the previous meeting.
e. An online presentation is used to guide participants on the agenda item and decisions.
f. Always have an option for partners to join in virtually for environmental sustainability and cost-efficiency.
g. Use modern hybrid meeting tools enabling high-quality sound and video for all.

VI. Enable follow-up of meeting decisions
a. Develop concise meeting protocols with decisions and a summary of discussions (around 2 pages).
b. Protocol to be shared latest 2 weeks after the meeting for approval, and a final version shared with all in pdf.

VII. Take action when we see problems arising and risks that requires action
a. Ad-hoc meetings are called for by the Steering Committee members or requested by the project management team when there are major project challenges or major deviations from approved plans, budgets, expected results or decisions. 14

VIII. Be inclusive and transparent
a. As a general rule invite all SAI managers and peers providing support to be observers in the meetings, to ensure all are well informed and can be consulted for good decisions.
b. Share key decisions and steering documents for all project members and other relevant stakeholders.

Appendix 2. Project activities and milestones

The partners have developed a plan with activities and milestones. The project management team is responsible for monitoring implementation of the plan and raise with partners any major needs of adjustments. The partners have a pragmatic, flexible and incremental approach to execution of the project. When updating project activities, the partners will seek to utilize the SAI's own operational plan.

No	Activity	When	Resposible	Expected results
1	**Audit methodology, quality and reporting**		**CIPFA/CART**	
1.1	Training course for ToT is developed and delivered.	April 2024	CIPFA	Training module is developed and delivered.
1.2	Study visit on audit quality management and reporting	2024	CART	Report on improving audit quality management is produced
1.3	Draft the FA, PA and CA instructions based on existing manuals including audit quality management system	June 2024	CIPFA/CART	Methodologies are developed and recommended for use
1.4	Draft instructions are reviewed by the CART	July 2024	CART	Feedback and comments on draft instructions
1.5	Update instructions to address feedback from CART	August 2024	CIPFA	Updated draft instructions
1.6	Trainings for auditors on application of the developed instructions	September 2024	CIPFA/CART	At least 30 auditors are trained
1.7	One pilot financial audit	January 2025	CIPFA/CART	Audit reports are prepared and approved
1.8	One pilot performance audit	February 2025	CIPFA/CART	Audit report is prepared and approved
1.9	One pilot compliance audit	March 2025	CIPFA/CART	Audit reports are prepared and approved

1.10	Finalisation of the instructions based on pilot audits conducted	April 2025	CIPFA	Instructions are updated and recommended for use
1.11	Instructions are approved by CART	May 2025	CART	Instructions are approved and authorized for use
2	**Strategic management**		**CARA/CART**	
2.1	SAI PMF assessment	August-December 2023	CARA/CART	Draft SAI PMF report
2.2	Final SAI PMF report is submitted by CARA to CART	December 25, 2023	CARA/CART	Final SAI PMF report
2.3	Approved CART	December 30, 2023	CARA/CART	SAI PMF report, independently reviewed and approved by CART
2.4	Knowledge sharing - provision of guidance on development of strategic plan, annual operational plan	December 2023	CARA	Written recommendations provided in a form of templates and guide
2.5	Knowledge sharing - provision of guidance on development of monitoring system	December 2023	CARA	Written recommendations provided in a form of templates and guide
2.6	Development of draft strategic plan for 2024-2028	November 2023 - January 2024	CART	Draft strategic plan
2.7	Review and providing written feedback and recommendations on draft strategic plan	February 2024	CARA/IDI	Written recommendations shared with CART
2.8	Final strategic plan	March 2024	CART	Strategic plan is approved
2.9	Development of draft annual operational plan including monitoring system for 2024	January 2024	CART	Draft annual operational plan, including draft procedure for monitoring system

2.10	Review and providing written feedback and recommendations on draft annual operational plan and monitoring system	February 2024	CARA/IDI	Written recommendations shared with CART
2.11	Final operational plan for 2024 and monitoring system procedure	March 2024	CART	Operational plan for 2024 including monitoring system is approved
2.12	Study visit of SAI Kyrgyzstan to SAI Tajikistan on audit planning and materiality estimation	2024	CAKR/CART	Report on knowledge sharing on planning audit and materiality estimation
2.13	First monitoring of operational plan implementation	January 2025	CART	Draft monitoring report
2.14	Review of draft monitoring report	February 2025	CARA/IDI	Written recommendations provided
2.15	Final operational plan implementation monitoring report	March 2025	CART	Report is approved
3	**Audit digitalisation**		**CIPFA/CART**	
3.1	Templates for audit procedure documentation in AMS are developed and shared with the CART	by March 2024	CIPFA	Templates developed and recommended for use
3.2	The function to upload the templates in AMS is available and working	By September 2024	CART	Auditors can attach templates to AMS and document audit files
3.3	Training of 30 auditors to document audit in the AMS by September 2024	September 2024	CIPFA/CART	Training of 30 auditors is conducted
3.4	Finalise register of financial violations	June 2024	CIPFA	Register of financial violations is available for use in the AMS

3.5	1 FA, 1 PA, 1 CA are documented in full in AMS as part of pilot audits, the audit reports are prepared and approved by end of 2024	March 2025	CIPFA/CART	Three pilot audits are documented in the AMS and reports are approved.
4	**Stakeholder engagement**		**SPMR/CART**	
4.1	Workshop and knowledge sharing on stakeholder analysis	November 2023	SPMR ACT /CARA/CART	Online workshop
4.2	Stakeholder analysis	December 2023	SPMR ACT/CART	Evaluation report accepted by CART
4.3	Review and update of stakeholder engagement and communications strategy	February 2024	SPMR ACT/CART	Stakeholder engagement and communications strategy updated, approved and authorized for implementation
4.4	Reflection of identified priorities in the strategic plan	February 2024	SPMR ACT/CART	Strategic plan with identified stakeholder engagement priorities
4.5	Specific activities on engagement with the Parliament in the operational plan for 2024	February 2024	SPMR ACT/CART	Operational plan with the specific activities on the engagement with the Parliament
4.6	Workshop on sustainable stakeholder engagement	March 2024	SPMR ACT/CART	Workshop for CART staff is conducted
4.7	Stakeholder engagement event 1 - Presentation of the stakeholder engagement part of the Strategic plan to stakeholders	May 2024	SPMR ACT/CART	Multi-stakeholder meeting attended by key external and internal stakeholders. Event is attended by Parliament members
4.8	Stakeholder engagement event 2	November 2024	SPMR ACT/CART	Event is attended by Parliament members key stakeholders

5	**Project management and coordination**		**CART/PMT**	
5.1	Regular meetings within Project management team	On a monthly basis	CART/PMT	Meetings are conducted, meeting minutes are documented, including action plan and follow up actions items
5.2	Meetings with donors and partners through the cooperation mechanism	Twice a year	CART	Meetings are conducted, meeting minutes are documented

Appendix 3: Resources and budget

5.1 CART resources available for project activities

The following project team members were designated in the CART to implement the Project:

Component	Responsible department and staff from CART	All team members from CART
Audit methodologies, quality and reporting	Rahmonzoda Zafar, Chief Auditor	Nazarzoda Khakim, Ramazonzoda Behruz, Valimat Mavlonzoda, Department of standards, methodology, analysis and international relations
Strategic management	Mahmadalizoda Mahmurod, Chief Auditor	Faridun Kodirzoda, Head of Quality Control Department Ismoilzoda Ibragim, Department of standards, methodology, analysis and international relations Asozoda Samariddin, Mass media Sharifzoda Sharifbek, Law
Digitalization of audit processes	Mirzozoda Abdukahor, Chief Auditor	Mehrobon Emomov, IT Abdulaziz Karimov, IT Nazarzoda Jumanazar, Auditor Faridun Anvari, IT department
Stakeholder engagement	Hasanzoda Asliddin, Chief Auditor	Asozoda Samariddin, Mass media Sharifzoda Sharifbek, Law Sharobiddinzoda Ziyomiddin, Head of Staff
Project management and coordination	Valimat Mavlonzoda, Department of standards, methodology, analysis and international relations	Veronika Makhmudova, IR Faridun Anvari, IT

5.2 Staff resources available for technical support

Staff for project management and technical support is identified as follows:

Component	Responsible organisation and team member	All team members
Audit methodologies, quality and reporting	Rahmonzoda Zafar, Chief Auditor (Lead) *Martin Grimwood, CIPFA (Co-Lead)*	Nazarzoda Khakim, Head of Department Ramazonzoda Behruz, Deputy head of Social sphere department Valimat Mavlonzoda, Department of standards, development, analysis and international relations *Vania Tomeva, CIPFA*
Strategic management	Mahmadalizoda Mahmurod, Chief Auditor (Lead) *Gulnar Hajieva, CARA (Co-lead)* *Tamerlan Yusif-Zadeh, CARA (Co-lead)*	Faridun Kodirzoda, Head of Quality Control Department Ismoilzoda Ibragim, Department of standards, methodology, analysis and international relations Sharifzoda Sharifbek, Head of Law department *CARA:* *Orkhan Abbasov* *Nazrin Zeynalova Mamedova* *Vusala Rustamova* *Majid Miriyev* *Maya Rustamova*
Digitalization of audit processes	Mirzozoda Abdukahor, Chief Auditor (Lead) *Vania Tomeva, (Co-lead)*	Faridun Anvari, Head of IT department Nazarzoda Jumanazar, Auditor, Deputy head of department for budget assessment Abdulaziz Karimov, Deputy head of IT department Mehrobon Emomov, IT specialist
Stakeholder engagement	Hasanzoda Asliddin, Chief Auditor, (Lead)	Sharobiddinzoda Ziyomiddin, Head of Staff

	Nino Tsitsadze, IDI (Co-lead)	Sharifzoda Sharifbek, Head of Law department Asozoda Samariddin, Head of Mass media sector Veronika Makhmudova, Head of International Relations sector
Project management and coordination	Valimat Mavlonzoda, Department of standards, methodology, analysis and international relations, (Lead) Nazgul Albanova, IDI (Co-lead)	Veronika Makhmudova, Head of International Relations sector Faridun Anvari, Head of IT department Vusala Rustamova, CARA Sara Breen, CIPFA

5.3 Financial resources and budget

The table show the budget for funds provided by **European Union** through IDI in the amount of **USD 100,000** allocated for delivering the Project, and by **SECO** through IDI (SPMR ACT) in the amount of **USD 20,000,** allocated for delivering stakeholder engagement component of the Project.

Activity	Cost item	Cost calculation	Amount	Comments
SAI PMF visit and translation of documents	1 mission of 7 peers from CARA + translation costs	USD 1,850 per person for 7 peers	USD 13,000	
CIPFA audit missions to CART	4 missions of 2 consultants	USD 5,500 per mission	USD 22,000	
Audit digitalization: development of audit procedure templates and updating the AMS to implement the function of automated	IT consultants to be hired, preliminary ToR is developed for USD 30,000	USD 30,000	USD 30,000	

Activity	Cost item	Cost calculation	Amount	Comments
audit documentation				
Translation and interpretation costs for CIPFA	Lump sum		USD 20,000	
Provision of trainings and conferences in Dushanbe	USD 1000 per conference for around 40 participants	4 conferences throughout project implementation	USD 4,000	
Participation in Bali workshop on "How to Meet the Public Expectation on SAI", Bali	1 CART staff participation, coverage of accommodation and per diem	Cost per night USD 100 for 5 days and allowance approximately USD 100 for 7 days (including transportation)	USD 1200	
SPMR ACT missions to CART	4 Missions of one IDI staff member	Cost per night USD 90 Daily Allowance app. USD 100 FOR 28 days	USD 11,000	
SPMR ACT	Workshop/consultancy and material development-related costs (translation, interpretation)		USD 9000	
CART study visits	USD 1,500 per person for 3 peers	Two visits	USD 9,000	
Totals			**USD 119,200**	

Appendix 4: Risk register

The partners will integrate risk management in the project. The table presents the main risks for successful project implementation and results, and main actions planned to control the risks. The partners will during project implementation regularly discuss and update the risks and measures.

No	Risk factors	Control measures planned, responsibility and when	Risk level after control measures
1	Lack of ownership of the Project by CART and partners	Ensure that CART is leading identification of the Project activities and expected results to ensure its commitment and ownership of the task. CART will lead Project management team and Steering committee being central in the project implementation. Ensure that partners have ownership of their roles in the Project and allocate enough resources and capacity to deliver the results.	High
2	Limited project management and coordination capacity	Project management team is established and represented by each partner which will help to ensure there is enough capacity to effectively manage the project. Training on project management tools and techniques is conducted for the CART project management staff. CARA, CIPFA, IDI GSAI AND SPMR teams are involved in the Project to ensure there is enough technical capacity to implement the Project.	Low
3	Delays of project activities	Realistic annual project plan to be developed and approved by the Steering committee and closely monitored by the Project management team	Medium
4	Lack of understanding and adaption to the CART context	Work closely with the CART staff, ensure their involvement on every stage of the Project.	Low
5	Quality of support from partners	Each component is implemented by respective partners based on availability of capacity and resources, including competency. Each partner has defined role in the Project. Work closely with all partners to ensure their understanding of the relevant results framework and relevance of the experts involved in the Project implementation.	Medium
6	Overload of support as compared to available staff and SAI capacity to prioritize support	Objective and expected results under the Project to be carefully considered for their feasibility within the allocated budget, CART capacity and Project team resources.	Low
7	Risk of inability to mobilize funding and support for phase 2 of the Project	The main purpose of this project is to prepare the ground for mobilizing financial and technical support to the SAI for a phase 2 project. SAI Support Group involving donors and partners is established. Regular communication to be established including timely informing of donors and partners about current Project activities and results and needs for Phase 2.	High
8	Pandemic, war, force majeure issues	Online and remote work, regular online meetings and coordination	Low

Appendix 5: Financial management and logistical routines related to funds by IDI

General Conditions

Budget and cost control: IDI covers the project activities in line with the agreed plan and budget for the project. IDI will regularly share a financial report. If any partner expects a deviation to the total annual budget of more than 5 %, this has to be informed about and agreed with IDI.

Hotel for accommodation and events: The selection of hotel needs to be done in line with the IDI procurement policy. IDI will in collaboration with the partners select the hotel(s) to be used for project activities, clarifying especially eligibility and selection criteria. A hotel can be selected for several or for specific events. For accommodation, usually the booking would be for accommodation including breakfast. Other meals will usually be covered by per diems or funded through conference costs or SAI. IDI will not cover any extra costs at the hotel, such as extra meals, minibar or laundry.

Flights: IDI covers travel in economy class (not business). If a travel is conducted in business, the extra costs must be covered by the project partner. Travels should be requested and booked as early as possible to enable economical fares and visa process l. If the partner books the flight, the cost has to be within a limit agreed with IDI.

Per diem related to travels: Per diem are meant to cover extra costs in relation to travels, and not be paid when accommodation, meals or other costs being covered directly. Per diems are not paid for staff of beneficiary SAIs - these costs are expected covered by the SAI as a government share of project activities. IDI can only pay per diem for resource persons of provider SAIs who are not able to cover this themselves. The rates are provided using the UNDP standard rates and conditions – see https://icsc.un.org/

Travel insurance, vaccination and visa costs: The project partner is responsible to ensure these are ordered and paid for it initially before travel, while IDI will reimburse the costs. All travelers are required to have a comprehensive international travel insurance including medical coverage for travel and duration of their stay. The IDI disclaims all responsibility for medical expenses, for compensation for death or disability, for loss of or damage to personal property and for any other costs or losses that may be incurred during the period of travel of the advisor.

Procurements of services and equipment: The IDI procurement policy needs to be complied with. The partners and IDI will collaborate to find a good approach to it. This is done in a specific ToR clarifying the process, roles and responsibilities.

Routines for payment

For larger payments (as investments or larger accommodation and conference costs), IDI would unless otherwise agreed pay directly based on an invoice directed to IDI, including the details below:
Stiftelsen INTOSAI Development Initiative (IDI)
Address: Stenersgata 2, 0184 Oslo
Company number: 980 997 278
Contact person: Ms. Nazgul Albanova

For travel related costs IDI will unless agreed specifically order and pay directly for travel costs (accommodation, conference, transport, per diem).

Overarching principle

- Code of ethics: IDI expects partners to familiarize themselves with the IDI Code of Ethics as well as IDI policies on safeguarding and anti-corruption. The IDI Code of Ethics and policies on safeguarding and anti- corruption are available on: IDI Administrative Documents
- Zero-tolerance of corruption: Partners are obliged to inform each other should there be any risks or incidents related to misuse of funds or corruption. IDI is required to practice zero tolerance against corruption and other financial irregularities within and related to the project.
- Active communication is required between the partners in handling logistical and financial issues. This means consulting and reaching out if there is uncertainty or a need to clarify how a good solution can be found.

ENG_SAI Tajikistan Cooperation Agreement_final

Final Audit Report   2023-12-11

Created:	2023-12-11
By:	Nazgul Esenbekovna Albanova (nazgul.albanova@idi.no)
Status:	Signed
Transaction ID:	CBJCHBCAABAAnhZ2DxNTUu-MotP0oUUKrEugNHcr8Dhl

"ENG_SAI Tajikistan Cooperation Agreement_final" History

Document created by Nazgul Esenbekovna Albanova (nazgul.albanova@idi.no)
2023-12-11 - 4:32:52 AM GMT

Document emailed to faridunanvari747@gmail.com for signature
2023-12-11 - 4:37:56 AM GMT

Email viewed by faridunanvari747@gmail.com
2023-12-11 - 4:39:29 AM GMT

Signer faridunanvari747@gmail.com entered name at signing as Chillazoda Qarakhon
2023-12-11 - 6:57:17 AM GMT

Document e-signed by Chillazoda Qarakhon (faridunanvari747@gmail.com)
Signature Date: 2023-12-11 - 6:57:19 AM GMT - Time Source: server

Document emailed to shiriyeva@gmail.com for signature
2023-12-11 - 6:57:23 AM GMT

Email viewed by shiriyeva@gmail.com
2023-12-11 - 7:08:01 AM GMT

Signer shiriyeva@gmail.com entered name at signing as V. Gulmammadov
2023-12-11 - 10:24:56 AM GMT

Document e-signed by V. Gulmammadov (shiriyeva@gmail.com)
Signature Date: 2023-12-11 - 10:24:58 AM GMT - Time Source: server

Document emailed to khalid.hamid@cipfa.org for signature
2023-12-11 - 10:24:59 AM GMT

Email viewed by khalid.hamid@cipfa.org
2023-12-11 - 11:41:06 AM GMT

Signer khalid.hamid@cipfa.org entered name at signing as Khalid hamid
2023-12-11 - 11:42:12 AM GMT

Document e-signed by Khalid hamid (khalid.hamid@cipfa.org)
Signature Date: 2023-12-11 - 11:42:14 AM GMT - Time Source: server

Document emailed to Einar Gørrissen (einar.gorrissen@idi.no) for signature
2023-12-11 - 11:42:15 AM GMT

Email viewed by Einar Gørrissen (einar.gorrissen@idi.no)
2023-12-11 - 11:49:04 AM GMT

Document e-signed by Einar Gørrissen (einar.gorrissen@idi.no)
Signature Date: 2023-12-11 - 11:49:22 AM GMT - Time Source: server

Agreement completed.
2023-12-11 - 11:49:22 AM GMT