

Mid-term review of support to SAI Madagascar 2020-2025: IDI Management Response

Background:

The SAI Madagascar – Cour des Comptes (CdC) and IDI are cooperating with the financial support of USAID and the assistance of peers on the project for "Strengthening the Court of Accounts of Madagascar". The project is being implemented between 2020 and 2025. The project aims to support the implementation of the Strategic Plan and the strengthening of the CdC's governance and management capacity. To this end, the expected results are focused on the CdC's strategic priorities. In addition, the project will contribute to the Sustainable Development Goals 16 ("Peace, Justice and Strong Institutions") and 5 ("Gender Equality"). It will also seek to better align the CdC with the INTOSAI Principles, Standards and Guidance.

This mid-term review was undertaken to report on the interim results achieved. The review was conducted by Ernst & Young, Sweden selected after a competitive bidding process. The final review report was provided to IDI by them on 9 April 2024.

The reviewers concluded the following:

"Our findings suggest that the project has contributed to improved performance of the CdC. The management of the CdC has shown ownership of the project and the everyday management of the project is functioning well. The long-term advisors based in Madagascar have been instrumental to assist the CdC managers and staff in execution of activities and hence, enhance the absorption capacity in the CdC. The peer support gives leverage to the production of high-quality audits.

The challenge is to transfer the skills provided by the long-term and short-term advisors for sustainable capacity development.

We have some concluding remarks that the project could consider for the remainder of the project to improve the performance and functionality."

Management Response

Recommendations	IDI Management Response
<p>To ensure that peer partners does not work in silos and avoid the dependence on individuals both from the CdC and the peer partners we recommend that the peers together with the IDI develop a common learning platform for the capacity development that has been performed in the project. That includes both documentation of pedagogical approaches and technical skills.</p>	<ul style="list-style-type: none"> • Recommendation accepted. • IDI maintains regular and strong communication and cooperation with all stakeholders including peers and providers of support. <p>Action Due: IDI will continue engaging with stakeholders and sharing capacity development material using on-line platforms. That will include better structured pedagogical approaches, technical skills and feed-back.</p>

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<p>The CdC could put more emphasis in planning for improved performance in jurisdictional controls. The project could aim at larger involvement of peers with own competence in the area to assist this. The already established pilot controls with the tribunals should continue and increase. To secure knowledge transfer the project could find ways to document the processes, ideally in the manuals already developed.</p>	<ul style="list-style-type: none"> • Recommendation accepted. <p>Action Due: The project team will strengthen the support to jurisdictional control. It will provide focused training, back plans for clearing the accounts and for designing more efficient procedures.</p>
<p>The project is recommended to further emphasize setting clear objectives and goals for each individual mission and to clearly communicate these with the individual expert from the peers. The peer should be aware of the connection between the mission and the overarching goal. There should also be a more systemized follow up of the contributions of missions to the strategic goals of the project.</p>	<ul style="list-style-type: none"> • Recommendation accepted <p>Action Due: IDI will continue to engage with stakeholders and peers in an effective manner. The Terms of Reference set clear objectives and goals, they will also include a more systematic follow up of each activity.</p>
<p>To build a platform for better recipient capacity of staff in the SAI, the IDI is recommended to establish a model for human resource management policy that could serve as inspiration for HR policies in different SAIs. The model should include a general framework for evaluation and uprisal of staff to secure the motivation for the individual to participate in capacity development projects.</p>	<ul style="list-style-type: none"> • Recommendation partially accepted. • The large variety of SAI context and staff conditions makes unfeasible to establish a general framework for staff evaluation. <p>Action Due: IDI has launched the initiative TOGETHER aiming at supporting SAIs (based on context, gaps, and needs) in enhancing their overall systems for governing their human resource, ethics, gender and inclusiveness. TOGETHER will be implemented in Madagascar, and might be considered in other bilateral projects.</p>
<p>In general, not only in this project, the IDI is also recommended to adapt an approach to the setup of</p>	<ul style="list-style-type: none"> • Recommendation accepted • All IDI’s initiatives are open to Cour des Comptes which benefit from the initiatives in respect of their audit functions.

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<p>projects supporting Cour des Comptes, since the mandate differs from the Westminster model. There is a need to align the operational planning to expectations from mandates and stakeholders in the country, together with what is easy to achieve.</p>	<ul style="list-style-type: none"> • IDI also provides bilateral support to selected Cour des Comptes that are selected in terms of IDI Bilateral Policy <p>Action Due: IDI will engage with INTOSAI community in the area of jurisdictional functions and will follow closely the development of standards. That will allow to better adapt the approach to the mandates of the SAI with jurisdictional functions.</p>