

# PAP APP programme Mid-term review of bilateral support to Cour de Comptes Madagascar 2020-2025

Final report April 2024

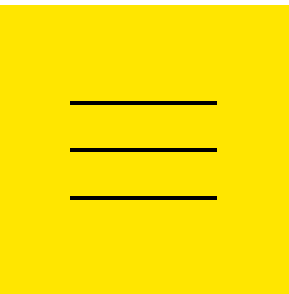


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# List of Abbreviations

Term	Definition
AFROSAI	African Organization of Supreme Audit Institutions
AFROSAI E	African Organization of English-speaking Supreme Audit Institutions
AOR	Agreement Officer Representative
AWP (360)	CdC and TANTANA Annual Work Plan
CAAF	Canadian Audit and Accountability Foundation
CdC Madagascar	<i>Cour des Comptes Madagascar</i> - Court of Accounts of the Republic of Madagascar
ECS	<i>Equipe de coordination et suivi</i> - Project coordination team
EU	European Union
EY Sweden	Ernst & Young, Sweden
ICT	Information and Communications Technology
IDI	INTOSAI Development Initiative
INTOSAI	The International Organization of Supreme Audit Institutions
ISC	<i>Institution Supérieure de Contrôle des Finances Publiques</i> - Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
Jurisdictional/court model, court of accounts, “cour de comptes”.	Have both jurisdictional and administrative authority and operates independently of the legislative and executive branches. As an integral part of the judiciary, it can make judgements on government compliance with laws and regulations and ensures that public funds are adequately allocated.
OECD	Organisation for Economic Co-operation and Development
OAGN	Office of the Auditor General Norway

Term	Definition
PASIE	<i>Projet d'Amelioration de la Surveillance de l'Industrie Extractive- Improvement of monitoring of Extractive Industries</i>
PAP-APP	<i>Partenariat d'Appui Accéléré par les Pairs - Accelerated Peer Support Partnership</i>
PEFA	Public Expenditure and Financial Accountability
PSC	Project Steering Committee
Sida	Swedish International Development Cooperation Agency
TANTANA Project	Strengthening the Court of Accounts of Madagascar Project
USAID	U.S. Agency for International Development



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## Executive Summary

This mid-term review concerns the project TANTANA aiming at reinforcing the capacity of the *Cour des Comptes of Madagascar* (CdC), mainly funded through an agreement between IDI and USAID. Peer partners from SAls of Norway, France and Morocco have assisted. Also, the CAAF (Canadian Audit and Accountability Foundation) has provided some training.

About one third of all SAls in the world are organised according to the court model. The international standards define three audit types, financial, compliance and performance audit. The *jurisdictional controls* and the *Evaluation of Public Policies*, which constitutes substantial parts of the mandates of the "courts model", do not have developed international standards, although INTOSAI P- 50 has established the principles for this control. In the INTOSAI community, sharing of best practices in the interpretation of the mandate is a common way the courts from different countries cooperate. The three audit types of INTOSAI audits could be done by the courts but are not the main type of audit that the courts are expected to perform.

Capacity development is the core of the project, where transfer of knowledge and learnings of individuals should be implemented on the organisational level to reach sustainable long-term results. To reach capacity development, local ownership in two layers, strategic management, and ability to implement is a prerequisite.

The project is assessed according to four levels of outcomes, from sustainable impact on level 1 to project inputs within the full control of the peer project on level 4. Also, the OECD DAC criteria for international development cooperation is used for assessment.

### CdC independence - "*marge de manoeuvre*"

The CdC is not an autonomous institution and cannot conclude bilateral agreements, they are not even allowed to have a bank account in their own name. Thus, it is a prerequisite for a project of this kind that another recipient, in this case IDI, takes the financial responsibilities. The lack of administrative and financial autonomy also reduces possibilities for achieving institutional improvements and capacity building.

### Conclusions

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.

### The project support does not mirror the mandate of the CdC

The project offers a wide range of possible support, both in kind and financial contributions. It could be described as a smorgasbord, with lots of goodies to pick from. The CdC has, through the operational planning, made priorities based on areas of the strategic plan, however we notice that the resources allocated to each component does not correspond to the emphasis in the CdC mandate.

We also observe a tendency to prioritise support of low hanging fruits, i.e. support that have the probability to reach quick results. Audit areas such as compliance and performance audit catch higher interest both from the support providers including donors and peers and from the receiving institution<sup>1</sup>. Since the strategic plan gives opportunities to support areas not explicitly expressed in the mandate there is a risk that the priorities made by the CdC favours quick results and leave more difficult areas for later, areas that have since long suffered from huge backlogs.

In the project, resources allocated to support functions such as strategic management are vast, since both the LTAs are mostly working with strategic

<sup>1</sup> By low hanging fruits in this context, we mean production of audit reports in compliance and performance audit with the assistance of coaches from peers. Not establishment of practices in the audit areas.

management issues, and only to a limited extent with audit support, this is covered by the peer institutions. We lack information regarding whether this

allocation of resources is deliberate and to what extent it is connected to the potential output.

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**The project design is to a large extent relevant to the needs of CdC but could have kickstarted by more comprehensive agreements with the peers including objectives of the support.**

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Implementation of the different components by peer partners have evolved over time. Using specific protocols that describes the implementation of how to conduct coaching has improved the planning and execution of the support from the peer partners.

Since not all Financial Tribunals have been part of the project planning until the workplan for 2024, there is potential for further input to the needs of all Chambers and Financial Tribunals.

The agreements between IDI and peer partners does neither connect the overall objectives of the project with the agreements, nor does the agreements include specific considerations in the implementation and divisions of responsibilities between peers to reach the objectives. In capacity development projects there is a tendency to stretch out the planning phase by first missions being of the character to get to know each other and thus the planning phase is stretched out. Since phase 1 of the TANTANA project concluded a strategic plan, we believe the startup of the second phase could have taken several short-cuts and the get to know phase could have been left out.

According to IDI this lack of specifics in the agreements is deliberate and is due to the design of the entire programme to allow flexibility and to have only one source where expected results are explicit, the annual operational plans. These specify the agreements. However, we observe that the objectives, expectations from mission and the division of responsibilities between peers are not well known on the operational level. This lack of holistic perspective and implementation instructions contributed to that the missions in the beginning of the project were ad hoc and had more of the character of being fact finding missions. We believe that more explicit expectations would have contributed to more targeted missions already at the start of the project.

The project is relevant to the CdC but could have been improved by in the planning also include implementation planning and division of responsibilities between peers and clear setting of operational goals and objectives. The situation has improved thanks to the implemented protocols and in hindsight these could have been implemented earlier.

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**The project's efficiency is difficult to measure as there seem to be few financial constraints in the project execution, priorities have partly been made mainly according to what is doable in the short term.**

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The project provides a broad range of support mechanisms. Delays in the project execution due to elections campaigns and the pandemic has meant that the activity level has been lower than initially planned for. Also, the absence of travel during the covid 19 pandemic has led to lower spending<sup>2</sup>.

Initially, the project has been responsive to basic training needs, not necessarily directly connected to audit methodological work but according to the strategic plan. ICT investments has been prioritised, the project has invested in general hardware and software. Also new audit types have been introduced in the project, financial, compliance, and performance audits. Training has also been carried out in audit quality.

The number of employees in CdC is rather small, some 60 staff. The staff turnover is large, with about 20 percent of the staff having left since the start of the project. The supply of support provided by the project covers several components, both audit related (including all three audit types according to ISSAIs) and components dealing with strategic management, (greffe, professional training and communication). This means that the number of recipients of each component is rather small.

Due to the small number of staff as recipient for the components there is risk for not achieving critical mass in organisation knowledge. By the projects approach of providing a broad range of components there is an apparent risk that there are no practical applications in the long run for some components provided in the project.

By the establishment of a *cellule metodologie*, implementation champions, this external factor has been met by the project. The staff of the *cellule* has also not been released from other duties, thus the capacity development and transfer of knowledge to colleagues must be squeezed in the normal work, which could be a challenge.

The IDI project management, including one project manager and two long term advisors, have been instrumental in executing tasks connected to the management planning and reporting and to bridge between the top management and the implementation in the organisation. By this set up it is the CdC who is responsible to lead the professional development provided by the peers and the role of IDI project management is to increase the implementation and absorption capacity. This division of responsibilities is important to reflect in the operational planning.

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<sup>2</sup> These circumstances are obviously outside the control of both the CdC and IDI.




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### The project does not reach full effectiveness due to the difficulties in giving focus to jurisdictional control.

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The relentless backlog of jurisdictional controls has not been improved by the project endeavours. Several courts of accounts in the world faces the same challenge, that the required number of controls is not manageable by the size of the organisation. The public sector has grown but the capacity of the courts has not increased its capacity to the same extent. However, by introducing compliance and performance audit where the focus is not primarily on assessing irregularities in public funds spending, including accountability and forensic controls, the project might refocus the activities, meaning that CdC does not fulfil their mandate. This risk must be further considered by the CdC.

On the positive side, the project has contributed to increased number of public audits in critical and new areas, such as gender issues and extractive industries. Still, due to lack of competence, there are audit areas not possible for CdC to conduct audits in. There is therefore a need to consider alternative means for bringing in specific competence and knowledge in the audit process. During the project, these specific competences are partly brought in by the peer partners. However, to be sustainable there has to be an exit strategy to replace these competencies. We have not seen any actions towards alternative means to bring in competencies beyond the assistance from peers.

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### Coherency in the support requires critical mass on the recipient side and clear responsibility of the peers.

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In the section above we describe that the professional development of the audit work is the responsibility of the CdC. But since the CdC only have indirect influence of selecting, defining roles and thus engagement from the peers there is an apparent risk that they cannot take full responsibility.

There are two level forums where the peer collaboration can be discussed: (1) at common forums for the PAP APP programme (2) during the planning phase of the respective audits. However, since the SAI peers work on different components with different audit teams at the CdC, there is a risk that the sharing of best practices will be rather general and will not provide mutual learnings, including both technical and implementation issues. We have also noticed that not all peer partners prioritise the attendance at the general PAP APP programme events.

Our conclusion is, based on that we have not seen any considerations of different composition of

peers, that the division of responsibilities between peers are based on expressed interest and not by weighing pros and cons of different alternative solutions. According to IDI, the peers have expressed their willingness to support in areas where they themselves possess experience.

We assess that, since the number of employees is rather limited and staff turnover of CdC has been large during the first phase of the project, it is difficult to reach full capacity development until there is a critical mass of professionals who has the ability of knowledge transfer to organisational transfer as well as low level ownership i.e. implementation capacity. The establishment of the *Cellule methodologie* is the projects response to this challenge. Still, to reach organisational learning and full capacity development it is required that the staff in the cellule stay in the organisation and have a specific role and time devoted to transfer knowledge to colleagues.

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### The CdC is dependent on external financial support to be able to fulfil the mandate in the foreseeable future.

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This is specifically the case for ICT and for carrying out audits in so far that the current level of public funding may not be sufficient to finance the planned audit missions. The project has also not reached the critical mass in the capacity development process, the knowledge gained is still dependent on individu-

als. There is also an apparent risk that the staff involved in the *Cellule methodologie* do not have time to do their ordinary work and that you lose capacity in the actual audit work. This is a consideration that has to be further discussed.

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### The project has contributed to higher visibility of the audit work in Madagascar and therefore closer links to stakeholders.

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The project has been a driving force for the visibility of the CdC in the Madagascar public sector. One apparent output from the partnership with the international SAI community is that the discussions regarding the independence and the process of becoming more independent has generated action that would not have been possible without the international attendance from project partners and peers.

However simple measures that the CdC could take to even further raise trust in the institution would be to gather partners that support the CdC to joint meetings. It would also raise the transparency of the support provided to the CdC.

It is evident that SAI peers have delivered on its responsibilities under the project, but the synergies of this collaboration have not been utilised on the professional expert level. The output is however satis-



factory as substantiated by the improved quality of audits.

### Recommendations and best practices



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.



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.



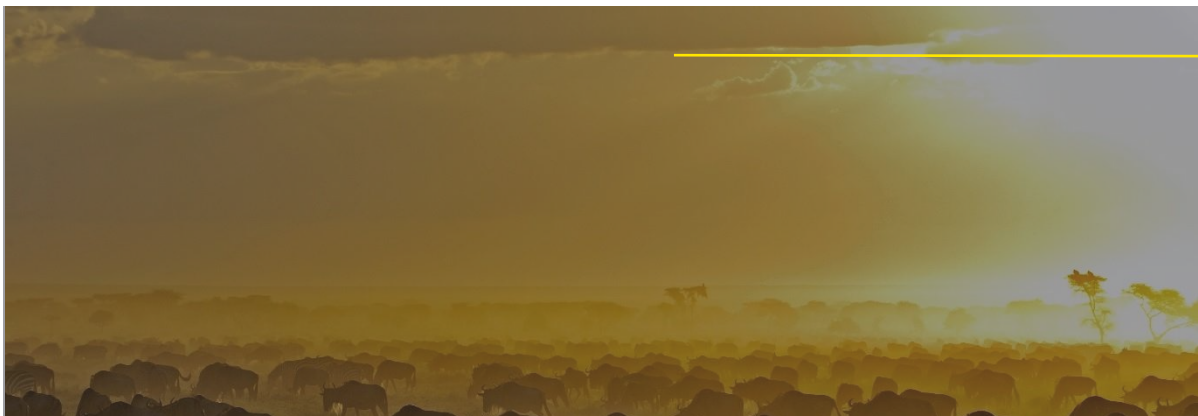
The project is recommended to further emphasize setting clear objectives and goals for each individual mission and to clearly communicate these with the individual expert from the peers. The peer should be aware of the connection between the mission and the overarching goal. There should also be a more systemized follow up of the contributions of missions to the strategic goals of the project.



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.



In general, not only in this project, the IDI is also recommended to adapt an approach to the setup of 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.



# 1. Introduction

The TANTANA Project is funded by the United States Agency for International Development (USAID) and is supported by the INTOSAI Development Initiative (IDI) and by the SAIs of France, Morocco and Norway.

## 1.1 Mandate and scope of this review

The objectives of the mid-term evaluation of the TANTANA project are to:

Examine whether the project deliverables and interim results are on track for achieving the project objectives;

Provide recommendations for improving the project design and ongoing management and coordination for the remainder of the project period; and

Identify good practices to be disseminated within similar capacity development projects.

This mid-term review focuses on the interim results achieved in the key elements of the project: (1) governance of the project, (2) audit practice, (3) communication and relations with stakeholders and (4) jurisdictional control. We present under section 1.7 below criteria and sub-criteria questions.

## 1.2 Methodology and approach

To meet the mid-term review objectives, a desk-based review was supplemented with one field visit to examine the selection, design, implementation, and interim results of support.

The main methods of data collection are (1) interviews, (2) facilitated focus-group discussions and (3) desk review. On-line and face to face interviews have been conducted in a semi-structured way. As some of the stakeholders are not based in Madagascar some interviews had to be carried out through digital tools for communication.

Interviewees with SAI peers' representatives of the institution, peer experts supporting audit related activities and representatives of the Project Support Group (PSG) were identified together with IDI. The basis of selection was made on the level of interaction with the project management and project activities. For example, this selection implied that the person involved in the planning phase from USAID was interviewed even though that person is no longer working with USAID Madagascar. The same applies to individual peer-partners, responsible persons of the contract were interviewed in the first stage followed by interviews with individual coaches/trainers if there was a need to have more specific information of the performance.

Altogether, 53 people were interviewed individually during this review, including representatives of SAI

Peers, members of the Project Steering Committee, IDI Project team, Coordination and Monitoring team, the CdC key staff. Complementary interviews have also been carried out with actors from the donor community (Project Support Group) to understand their roles and interactions with the Project and the CdC. Please refer to Annex 2 for the list of persons interviewed.

In the desk review, we analysed a broad range of documentation, both from primary and secondary document sources. These include the agreements between IDI and USAID, IDI and CdC, TANTANA Project Document, minutes of meetings of the PSC, Annual Work Plan, annual and semi-annual Performance reports, audit reports, etc. Please refer to Annex 1 for the list of documents reviewed.

To reach out to a larger group and to seek feedback from the main beneficiaries, facilitated focus group discussions were held with various CdC audit teams, Coordination and Monitoring team, ICT teams, and representatives of Financial Tribunals. This allows us to assess how the activities carried out within the project impacted the work of the CdC's staff and tested whether the intended activities results were achieved, understand key challenges faced and identify good practices (what went well).



### 1.3 Delimitations

The purpose of the review is to assess the interim results and provide recommendations to improve the project design for the remainder of the project period. Additionally, as this is a mid-term review, the

focus is on the aspects and results that are possible to measure in the shorter term; activities conducted and strategic outputs. Longer term results and outcomes needs to be covered in the final evaluation.

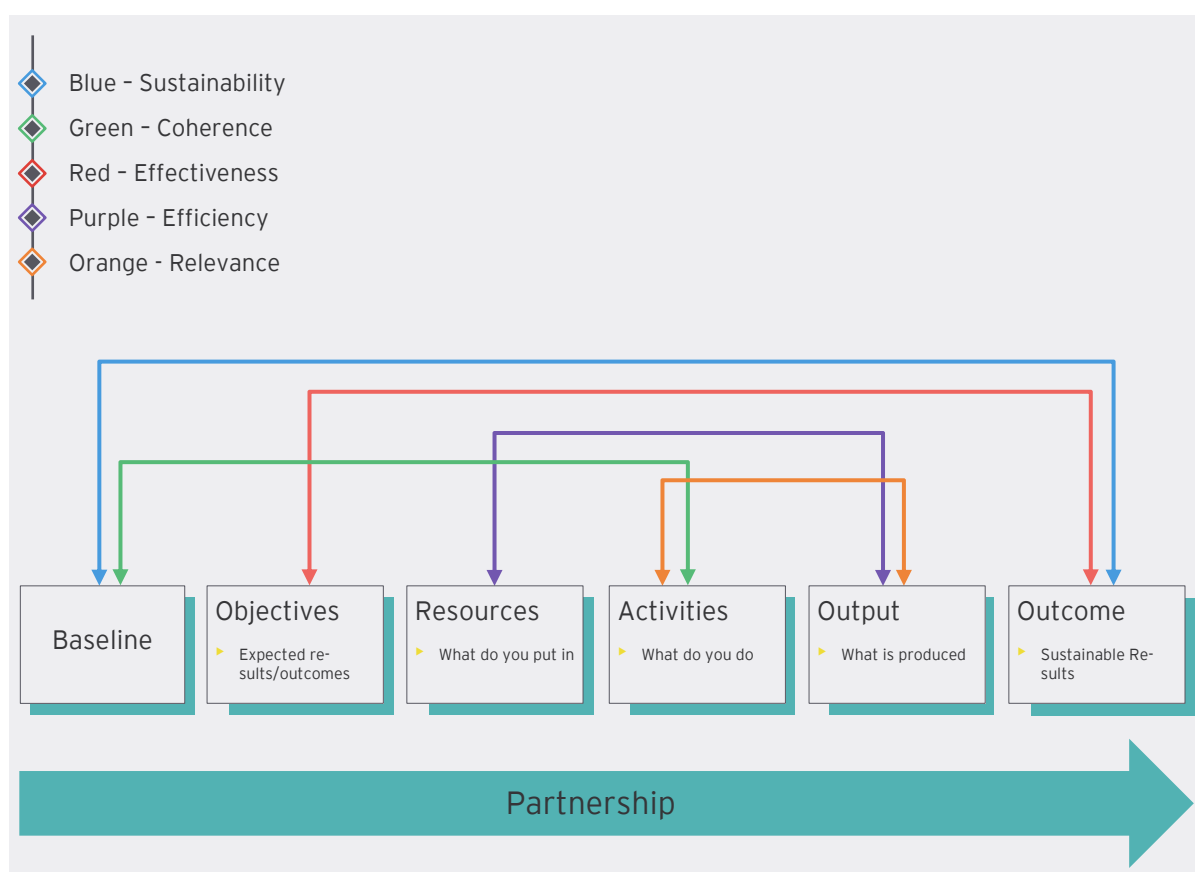
### 1.4 Theory of Change

Based on the purpose of the assignment, as presented in the Terms of Reference, we have used the approach chain of results combined with the OECD-DAC Principles for Evaluation of Development Assistance; i.e. assessing the relevance, effectiveness, efficiency, coherence and sustainability of the project.

Since this is a mid-term review the focus is put on the resources and activities carried out and the out-

puts connected to it. The external factors outside the control of the CdC is not extensively captured in this model. The model gives a platform to understand the roles played by the interventions of the project - how activities lead to outputs and results. In the analysis, changes are assessed in all these areas, to compare reality and baseline (how it is) with the assumption and norms (how it should be) laid down in the project plan.

#### Illustration of the Theory of Change



The Theory of Change is combined with some basic principles and concepts that concerns this kind of support projects, presented below.



### 1.4.1 Concepts of institutional development and Capacity development

The TANTANA project aims at institutional development. The interventions from peers and donors thus aim at ambitious long-term impact to the benefit of citizens in Madagascar. This is also shown by the approach to the project.

The TANTANA project provides a wide range of support components, the aim for all being to enhance the capacity of the CdC in terms of systematic capacity development. This will enhance organisational capacity (systems and processes) and ultimately the institutional framework (improving the legal framework and independence of the CdC). The focus is to shift individual learning to group learning, where the individual's knowledge and skills are made accessible to colleagues. Methods for this is

for example in form of shared concepts and understanding for the skill at hand, but also in practical routines, handbooks, and best practices. Capacity development includes a wider definition of knowledge and learning than enhancing knowledge and skills of individuals and organisations.

Capacity is the ability of people, organisations, and societies to manage their affairs successfully and to continuously adapt in response to changing conditions. This involves identifying development constraints, designing solutions, and successfully implementing these. The TANTANA project aims at reaching this stage. Capacity is thus not only about skills and procedures, but also about incentives and governance.<sup>3</sup>

### 1.4.2 Local Ownership and implementation capacity

In the Paris declaration of Aid effectiveness, the principle of ownership is spelled out as an indicator for success. The ownership requires that clear strategies are spelled out together with clear strategic priorities.

Ownership both requires ability to express priorities and capacity to implement. The 'high level owner-

ship' (strategy) of the strategic level thus must be combined with 'low level ownership' (ability to implement) to reach effectiveness and sustainability.

In the case of the TANTANA project it is thus key that these dual layers of ownership are considered in the set-up and implementation of the project.

## 1.5 Review questions

The table below describes the linkage between the OECD-DAC theory of change and the review questions.

Evaluation Criteria	Overall review questions connected to OECD DAC	Key elements in the evaluation	Sub questions
Relevance	To what extent have the project design been relevant to the CdC?	Governance of the project	1. To what extent is the TANTANA project SAI-led? 2. Does the allocation of components correspond with the needs of the CdC?
Efficiency	Are the resources put into the project sufficient to achieve the planned output?	Audit practice	3. Are project resources put into the project delivered timely and according to identified needs? 4. Is project input converted to output in a cost-efficient manner?
Effectiveness	To what extent have the TANTANA project contributed to increase the number and improve the quality of the audits conducted?	Audit practice/ jurisdictional control	5. Special focus on the component Jurisdictional Control since it is experiencing a delay in the implementation.

<sup>3</sup> EY interpretation of capacity development based on *Guidance on Capacity development*, Sida 2011

Evaluation Criteria	Overall review questions connected to OECD DAC	Key elements in the evaluation	Sub questions
			6. Has the extent of audits increased? 7. Has the improved quality of audits resulted in better performance of recommendations?
Coherence	To what extent is the project aligned with the CdCs strategic goals and local conditions?	Governance of the project	8. To what extent is the capacity development in the project meeting the strategic goals? 9. Is the support from peers functional and according to the level of the staff at the CdC? 10. Is the selection criteria of peers functional?
Sustainability	Are the project interventions contributing to long-term sustainability?	Audit practice	11. Are steps taken to reduce dependence on external support? 12. Given high staff turnover - are steps taken to ensure relevant focal points for the project?
Partnership	To what extent have the TANTANA project contributed to increase stakeholder engagement in the CdC?	Communication and relations with stakeholders	13. To what extent has the project improved communication and relation with stakeholders? 14. Is the division between peer partners responsibilities clear? 15. Does the peer- partners provide synergies?





1.6 Performance and result indicators

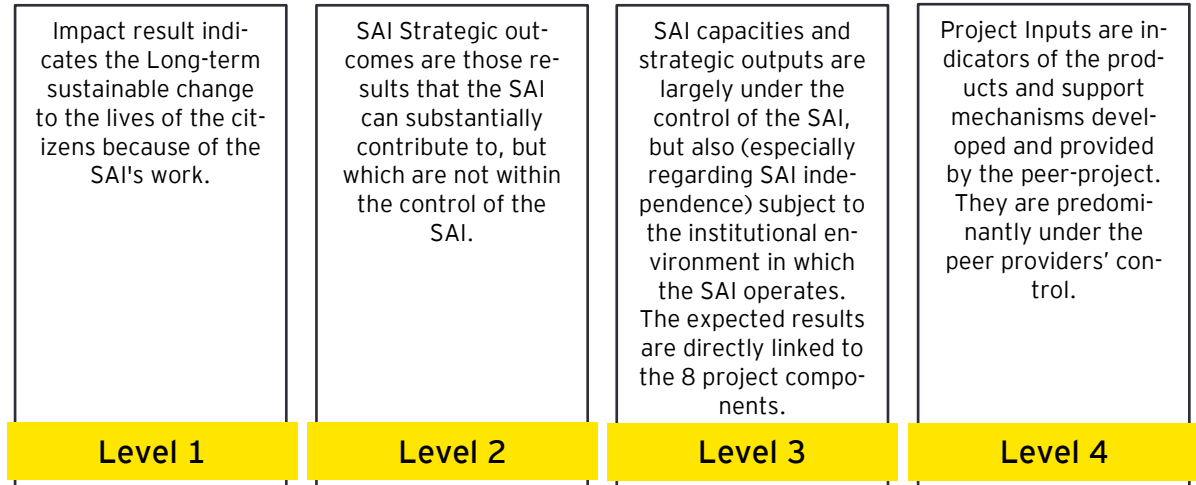
Both the overall functioning of the CdC and the possibilities of achieving results in the project is dependent on some fundamental preconditions. Outside the control of the CdC, but essential for the functions, is that the legal framework provides a certain level of independence. It is also key that the institution is operating in a relatively peaceful environment where audits are expected and requested for by the National Assembly, the Office of the President and or the parent/ responsible ministry or government agency. Furthermore, it is also necessary that the CdC have enough personal and financial resources for all activities in the project.

In cases where these preconditions are not in place, we have strived to identify which measures that have been taken to correct the preconditions. However, there are external factors not possible for the CdC to influence. To what extent these have had an impact on the performance of the project is hard to measure. What is possible is distinguish between what is within and outside the control of IDI and the CdC, i.e. internal and external factors respectively.

If the CdC have the possibility to contribute to change some external factors this might be the most efficient measure to support. The identifications of best practices within the project therefore includes these kinds of measures.

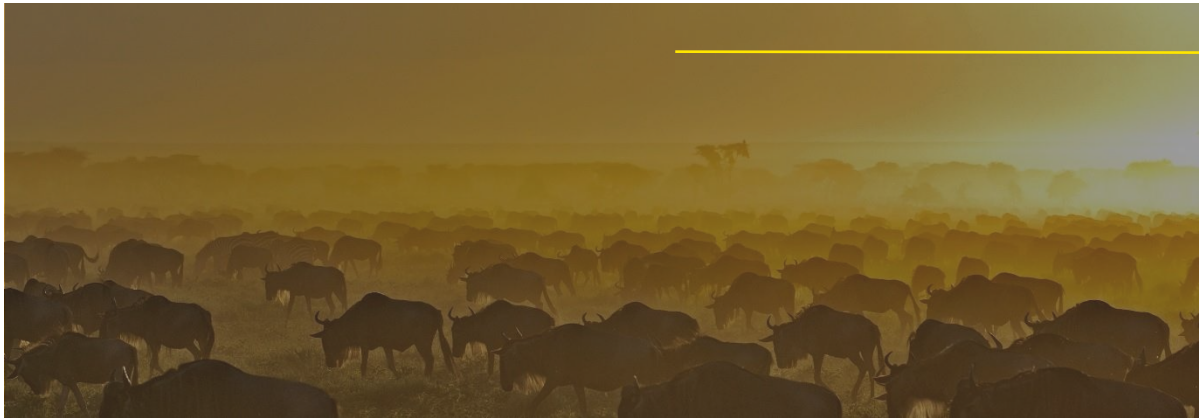
1.7 Project Result framework

The project results framework, composed of four (4) levels which were developed based on the SAI's Strategic plan. There is a chain of results from project activities (level 4) to SAI capacities and outputs (level 3), SAI strategic outcomes (level 2) and finally impact (level 1).



The project document has clearly described the expected results and indicators for each of the levels of the project result framework. The linkages between the eight (8) project components under Level 3 Project outputs with level 2 - strategic outcomes

and level 4 project inputs is demonstrated in table below:





**Table 1 – Linkage between Project components with Strategic Outcomes and Project Inputs**

Project components linked with Level 3 Project Output  Under the control of the CdC, but also subject to institutional environment (re. Independence)	Level 2: SAI Strategic outcomes  Results that the CdC can substantially contribute to, but which are not within its control	Level 4: Project inputs  Indicators of the product and support mechanisms developed and provided by peer-project (IDI)
1. Quality audit	2.1 and 2.3	4.1, 4.2, 4.3 and 4.5
2. Jurisdictional controls	2.1 and 2.3	4.1, 4.2, 4.3 and 4.5
3. Legal framework	2.3	4.1
4. External communication	2.2	4.1
5. Strategic management	2.3	4.1 to 4.5
6. ICT Tools and internet	2.3	4.1 to 4.5
7. Qualified and motivated staff	2.2	4.1 to 4.5
8. Project management	2.1, 2.2 and 2.3	4.1 to 4.5

Please refer to section 3.2 below for an analysis of the Project Result Framework.

## 2. TANTANA Project

The overall goal of the TANTANA 2020-2024 is to help the CdC to successfully implement its strategic plan, which aims to contribute to better public finan-

### 2.1 Madagascar context

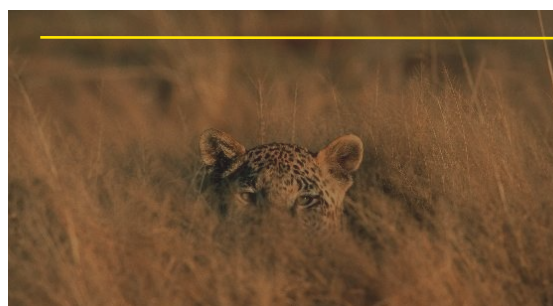
Madagascar is a resource rich island nation which over the last years have experienced political stability. The presidential elections in January 2019 were held peacefully and marked the first peaceful political alternation of power in Madagascar. The country's track record suggests that strong economic growth is possible when assets are deployed effectively and there is a relative political stability. The recent presidential election held in November 2023 was boycotted by nearly all opposition candidates and the previous President was re-elected.

Despite its many natural resources and positive developments over the last years, Madagascar still has among the highest poverty rates in the world. Revenue generation and sound public financial management are key development challenges. The Malagasy Government has a 2019-2023 Strategic Plan (Plan d'Émergence de Madagascar) based on 13 objectives aimed at stimulating the economy and reducing poverty. One of the priorities of the plan is "Good Governance and Institutions" aimed at strengthening government institutions' effective-

cial management through relevant and high-quality audits.

ness and accountability. The latest rank of Madagascar in Transparency International corruption perceptions index is 145/180. The country is criticised for its high corruption rate and recommend the country's government to further continue the audit institutions efforts in identifying and fighting corruption.<sup>4</sup>

One of the key institutions ensuring accountability of the government is the CdC which is the Supreme Audit Institution (SAI) of Madagascar.

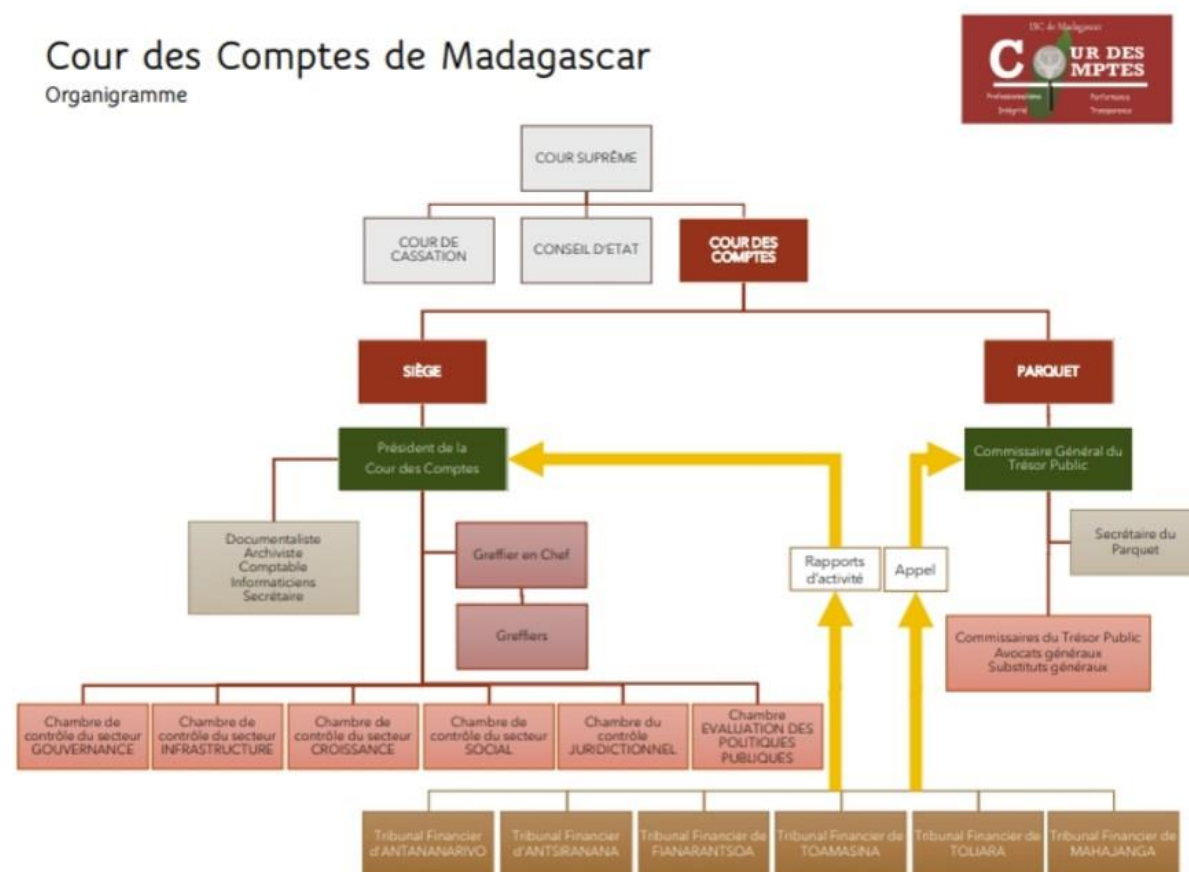


<sup>4</sup> Source: Transparency international initiative Madagascar: 5 ans de lutte contre la corruption de Madagascar, July 2023

## 2.2 Organisation of the Court of Accounts

The CdC is part of the Supreme Court of Madagascar which is administratively and financially attached to the Ministry of Justice. Another part of the financial judiciary that perform financial controls and jurisdictional controls are the six regional Financial Tribunals (Tribunaux Financiers) established by the constitution and a law for the oversight

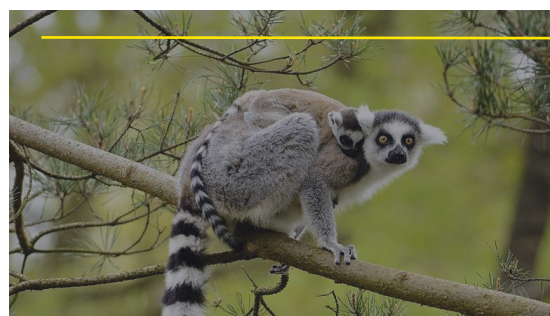
institutions. It is jointly headed by (1) the First President of the CdC which oversees the activities of the six (6) Chambers and (2) the Head of the Public Prosecutor's Office as presented in the organigramme<sup>5</sup> below:



The six Chambers each cover a specific sector, Governance, Infrastructure, Growth, Social, Jurisdictional Control and Evaluation of Public Policy. Each Chamber is headed by a Head of Chamber. At sub-national level, there are six Financial Tribunals based in six provinces (Antananarivo, Antstiranana, Fianarantsoa, Toamasina, Toliara, and Mahajanga).

The CdC is based on the Jurisdictional/Court model. Hence, one of the primary responsibilities of the CdC is to judge the accounts of state public accounts, Annex Budgets and National Public Institutions. There are 33 accounts of central budget and over 200 public institutions. Once the prosecution team (*parquet*) has completed their assessment, the

Court can deliver reports that cover one financial year or more draft (*arrêts provisoires*) and final reports (*arrêts définitifs*).



<sup>5</sup> Source: CdC web page [Cour des Comptes \(ccomptes.mg\)](http://Cour des Comptes (ccomptes.mg))

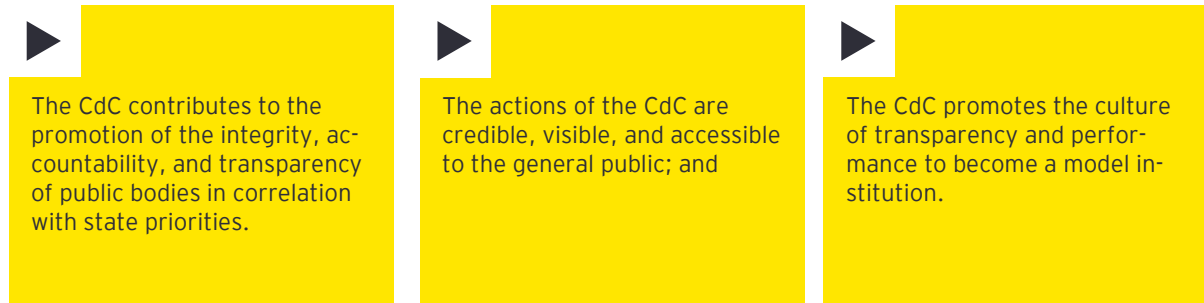


## 2.3 Objectives and design of TANTANA project

The CdC and IDI are cooperating with the financial support of USAID and the assistance of the SAI Peers in the project "Strengthening the Court of Accounts of Madagascar", also referred to as "TANTANA".

The TANTANA project aims to support the implementation of the Strategic Plan developed during phase 1 of the PAP APP programme together with strengthening of the CdC's governance and management capacity. To this end, the expected results are focused on the CdC's strategic priorities.

The Plan aims to achieve three strategic outcomes:



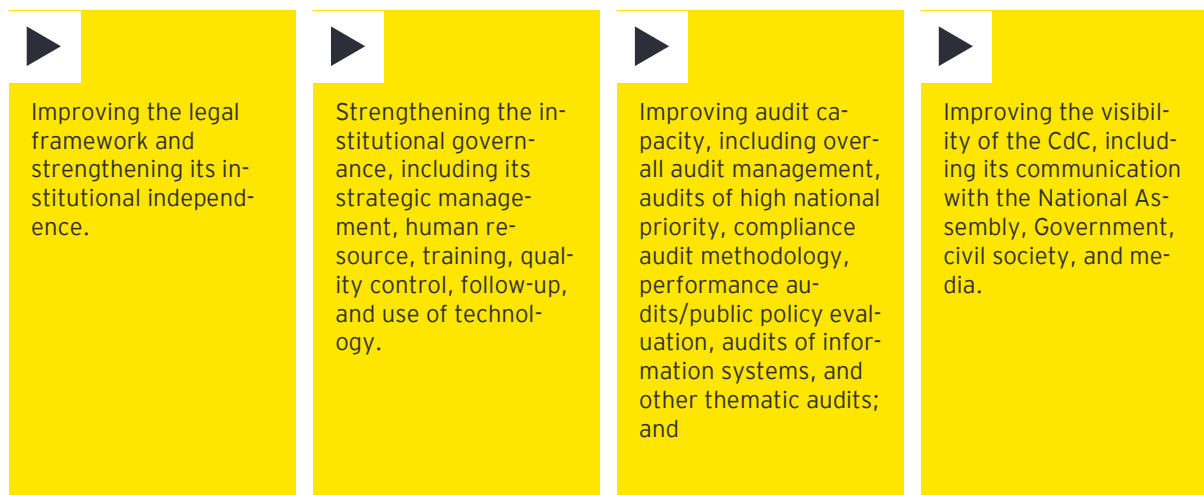
By enabling the CdC to successfully implement the strategic plan, the potential project impact is stronger governance and public financial management in Madagascar, and ultimately to improving the service to the citizens and thus ultimately their living conditions.

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.

In Malagasy, **TANTANA** means good governance. For the Court of Accounts it stands for:  
**"Transparency & Accountability Through Audit of National Accounts"**

### 2.3.1 Project Approach

The project aims to strengthen the ability of the CdC to better carry out its constitutional mandate to audit the public accounts of Madagascar at both the national and sub-national levels by:





## 2.4 Project partners

The project is implemented between 2020 and 2024, with an estimated budget of USD 4 million funded by the USAID. We present below the roles and contributions of the different partners:

TANTANA Project actors	Descriptions
USAID	Main direct funding partner covering direct and indirect costs of the project.  These include project activities such as audit and jurisdictional control missions' expenses, Project direct staff costs, overhead and admin costs, international travels and accommodation of SAI peers support and any assets bought for the benefit of the CdC.
IDI	IDI is the lead project implementation partner. IDI has signed agreements with the CdC, USAID and SAI peers France, Norway and Morocco.
CdC	The in-kind support from the CdC covers mainly office facilities used by the project.
SAI Peers support (France, Norway and Morocco)	A significant contribution will be in-kind provided resource persons from peer partner SAIs. While the direct costs of flights, accommodation and per diem is covered by the project, the salary costs for these resource persons will be covered by their own budgets.  An estimate of the value of the in-kind SAI peer contribution is presented in the project budget. These are estimated based on the UN Individual expert rate.

## 2.5 Project components and budget

This section describes the different components in the TANTANA project and its development 2021-Sept 2023 including budget for each component.

The full table of the yearly budgets is attached in annex 4.

TANTANA Project components	Comments	Cumulative budgeted costs USD	Cumulative Actual Costs USD
Enable the CdC to conduct and report audits of high strategic priority in line with international standards	At the start of the project, few audit manuals were used, they were also regarded as partly outdated, since they were not aligned with current INTOSAI standards.	740,629	627,960
Quality and efficiency of the jurisdictional controls ("traditional mission") are enhanced	At the start of the project in 2020, the backlog of jurisdictional control was significant with some public institutions experiencing delays in producing the accounts, included periods starting from 2012.	144,870	99,185
Improve the CdC external communication with the National Assembly, Government, civil society and media	At the start of the project the level of interaction with the National Assembly, media and social society in general was very low. The CdC faced difficulties in making itself known, in making its mission, procedures and the results of its work known to all. Hence, whilst the audit missions were carried out, the CdC had to start preparing for a communication plan which would allow for an impactful and timely presentation of the Rapport Public.	266,594	291,546

TANTANA Project components	Comments	Cumulative budgeted costs USD	Cumulative Actual Costs USD																
<p>The legal framework is improved, and institutional independence strengthened.</p> <p>Contribute to the improvement of the CdC's constitutional and legal framework</p>	<p>Independence of the CdC is not explicitly put in the Constitution or the law of 2004 governing the CdC, especially with respect to administrative, financial and organisational autonomy<sup>6</sup>. Key gaps include a) the CdC does not have the right to appeal directly to Parliament in matters of budgetary allocation, b) the CdC does not have autonomy to use the funds allocated to it and c) the decision-making power of the CdC regarding its own internal organisation.</p> <p>With the promotion of the CdC position in the 2023 budget law, the CdC has now greater autonomy to use funds allocated to it (under the umbrella of the Cour Supreme and the Ministry of Justice).</p> <p>The legislation also does not give much protection for the Head of SAI, for example the President can with immediate effect dismiss the Head of the CdC and the mandate of the SAI is not inscribed in the constitution.</p> <p>Independence is also required with respect to the follow-up of recommendations from audits made by the CdC. The follow ups ensure that public funds are utilized properly and accounted for.</p>	66,815	41,387																
Strategic management and core internal governance systems are strengthened	Prior to the project, one of the key challenges facing the CdC was the insufficient capacity (both financial and in terms of governance systems) to manage overall SAI planning, monitoring, and reporting functions and that the annual SAI performance report was never issued.	246,312	99,034																
Introduce digital tools and software for better audit quality and organisational efficiency	<p>Prior to the project, the CdC had neither dedicated staff for ICT-management, nor an ICT strategy and action plan. IT facilities were also insufficient in terms of laptop and the audit process was manual.</p> <p>A dedicated audit software funded by the EU, INFO TF was implemented at the six Financial Tribunals. Also, the PAISE project worked with implementation of audit software (audit 360) but that is not yet operational.</p>	207,499	228,693																
Sufficient number of qualified and motivated CdC staff available	<p>The overall headcount at the CdC is currently 64, excluding about 45 staff at the 6 Financial Tribunals.</p> <table border="1"> <thead> <tr> <th></th><th>CdC</th><th>Prosecutor Office</th><th>Total</th></tr> </thead> <tbody> <tr> <td>Auditors</td><td>37</td><td>12</td><td>49</td></tr> <tr> <td>Greffier</td><td>12</td><td>3</td><td>15</td></tr> <tr> <td></td><td>49</td><td>15</td><td>64</td></tr> </tbody> </table> <p>Prior to the project, the CdC had no HRM and Training and Development Plan (planned for 2024)</p>		CdC	Prosecutor Office	Total	Auditors	37	12	49	Greffier	12	3	15		49	15	64	177,700	109,560
	CdC	Prosecutor Office	Total																
Auditors	37	12	49																
Greffier	12	3	15																
	49	15	64																

<sup>6</sup> As required by principle 8 of the Mexico declaration (INTOSAI-P 10)

TANTANA Project components	Comments	Cumulative budgeted costs USD	Cumulative Actual Costs USD
	It should be noted that an additional 22 auditors who have completed their training from the École de Magistrature are expected to join the CdC and the Financial Tribunals.		

Source: Performance reports for the 2020 - 2021-, 2022- and 9-months period January to September 2023

Note: The actual costs for 2020-2021 and the 9 months period in 2023 exclude SAI Peers cost-sharing, where 2022 figures include SAI cost sharing.

## 2.6 Project Management and coordination

The key governance actors, management, and coordination, as described in the Project Document are summarised in the table below:

Governance Actors	Comments
Project Steering Committee (PSC)	<p>The PSC has been established and met regularly (more than once a year) simultaneously at the office of the CdC in Anosy and online on MS Teams.</p> <p>It is chaired by the First President of the CdC and the other members are the General Commissioner of the Public Treasury, the General Director - IDI, the Deputy General Director - IDI, one President of Chamber and the Commissioner of the Public Treasury.</p> <p>Observers invited include the Controller and the Chief Accountant USAID, the Presidents of the Financial Tribunals (Toamasina and Antananarivo), the Senior Manager Bilateral Support IDI and representatives of SAI Norway, France and Morocco.</p> <p>Members of the Project Coordination and Monitoring team also attend the PSC.</p>
Project Coordination and Monitoring team	<p>Initially, during 2021, the Project Coordination and Monitoring team met on average twice per month (as suggested by the project document). Since 2022 to date, it met on average once a month in addition to daily contacts and interactions with the CdC members of the team.</p> <p>It is composed of the Project Manager Bilateral Support IDI, the two Long Term Technical Advisors IDI, the Local Coordinator IDI and 4 Magistrates of the CdC and SAI Norway is also regularly invited to attend the meetings.</p>
IDI Project Manager	<p>The Project Manager has been in place from the start of the project. Though he is not physically based in Madagascar he has travelled regularly to Madagascar. On average, every year, between 70- 90% of his time is dedicated to the TANTANA project.</p> <p>He is responsible and accountable for the management of the financial and human resources made available to the project by USAID and by other donors.</p>
IDI Project team 2 Long Term Advisors and 1 Local Coordinator	<p>The two Long Term Advisors are in place since November 2021. Their roles and responsibilities are detailed out in the advertisement and job description, it includes inter-alia, support, and advice (1) for the implementation of strategic priorities, (2) to improve governance support and advice on the audit process, (3) audit teams in charge of priority audit tasks, (4) to improve jurisdictional control, and (5) to the project coordination and monitoring team.</p> <p>Their recruitment process took longer than expected partly due to the covid-19 pandemic. Since their arrival in November 2021, on average, between 77- 84% of their time is dedicated to the TANTANA project.</p>
CdC components/ sector teams	Focal points have been assigned to respective sectors/components since the beginning of the project. However, there has been a re-allocation of staff

Governance Actors	Comments
	members within the CdC and resignation of staff members also which led to some sectors without a focal point.

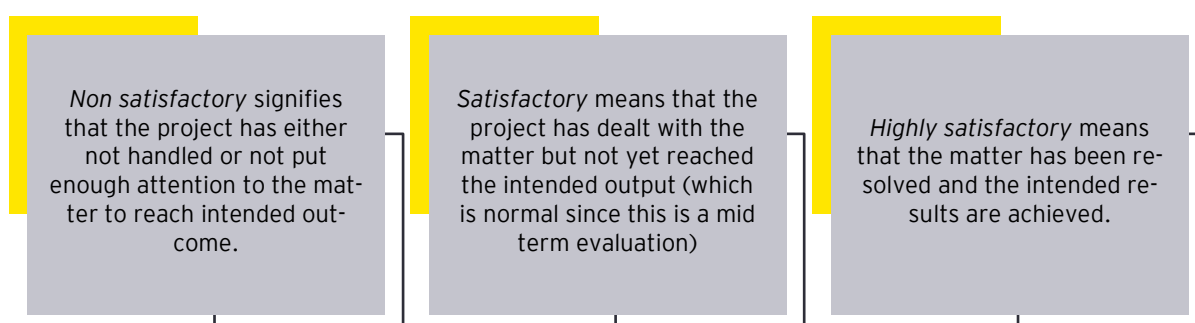
### 3. Mid-term review findings

This chapter describes the findings from the evaluation connected to the theory of change and the OECD DAC criteria and review questions presented in the previous chapters.

To evaluate the project performance in each of the six stated criteria, we use a three-level rating, with

the lowest score being “Not satisfactory”; the intermediate score is “Satisfactory”, and the high score is “Highly Satisfactory”. For each review criteria, our evaluation is based on individual assessments of several project specific review questions as demonstrated in the table in section 1.5.

The rating is based on the following:



#### 3.1 Governance Framework

This section describes the project management and its components.

##### Level 1: Impact

Long-term sustainable change to the lives of the citizens because of the SAI's work. The core objectives set in INTOSAI P-12 in terms of SAIs contributing to transparency, accountability, and integrity, as well

as the SAI contribution to the implementation of UN 2030 Agenda and Sustainable Development Goals (SDGs) shows what impact the SAI may constitute.

Expected results	Indicator	Comments
Audits have a positive impact benefiting the citizen	Overall conclusion of the impact assessment	Not assessed

##### Level 2 SAI Strategic outcomes

Strategic outcomes are those results that the SAI can substantially contribute to, but which are not within the control of the SAI.

Expected results	Indicator	Comments
2.1 The SAI contributes to promoting the integrity, accountability and transparency of public bodies taking into consideration the State priorities	External audit follow-up (PEFA Indicator PI-30.3)	<p>The number of Peer support audits has gradually increased since the start of the project (5 audits in 2021, 6 in 2022 and 11 in 2023) benefiting both the CdC and Financial Tribunals.</p> <p>The SAI has demonstrated agility and responsiveness by revising audit priorities throughout the</p>

Expected results	Indicator	Comments
		<p>year, as a commitment to align with the State priorities. High national priority audits were carried out with contributions from SAI peers.</p> <p>Several workshops and trainings aimed at strengthening the SAI's ability to perform ISSAI compliant audits were carried out.</p> <p>An ad-hoc dedicated core team, the Methodology Cell ("<i>Cellule Methodologie</i>") consisting of representation from different chambers has been set-up to champion the implementation of the IDI audit manuals.</p> <p>Some follow-up audit missions have been carried out but we have not discovered any follow up reports published on the CdC website. Some reporting is made available on the Ministry of Finance webpage.</p>
2.2 The SAI's actions are credible, visible, and accessible to the general public	Communication with the Media, Citizens and Civil Society Organizations (SAI-25)	<p>Several project activities have collectively contributed to establishing CdC actions as credible, visible, and accessible to benefit the general public. Some examples are:</p> <ul style="list-style-type: none"> <li>▶ Publication of high national priority audit reports (such as the Covid-19 audit reports);</li> <li>▶ Strengthened of the SAI communication structure through the maintenance and update of their website and social media.</li> <li>▶ Presence in multiple international stages and leveraged those platforms to learn from best practices, enhance collaboration with local and international partners and further sustain their credibility.</li> <li>▶ Organisation of a symposium to foster the impact of the SAI work towards good governance over public funds.</li> </ul>
2.3 The SAI promotes a transparent and performance culture to become a model institution	Strategic planning cycle (SAI-3) Internal Control environment, Ethics, Integrity & organizational structure (SAI-4. i)	<p>Following the promotion of the CdC position in the 2023 budget law, the TANTANA project supports designing a credible budget and program proposal and continues the advocacy for more financial autonomy of the SAI. This can however be improved with the CdC securing additional funding</p>











Expected results	Indicator	Comments
		<p>from the Ministry of Finance through the Ministry of Justice to sustain achievements made.</p> <p>The CdC also published periodic/annual performance reports, with a revised set of indicators for their strategic objectives and execution of their annual plan.</p> <p>As for the execution and monitoring of the SAI annual plan, the Financial Tribunal of Toliara was more involved, and it is planned to include all the Financial Tribunals even in the design phase in the last quarter of 2023.</p>

### Level 3 - SAI capacities and strategic outputs

They are largely under the control of the SAI, but also (especially regarding SAI independence) subject to the institutional environment in which the





SAI operates. The project management could be seen as support to this level and SAI peer support to some extent.

Expected results	Indicator	Achievements to September 2023 <sup>1</sup>	
3.1 Audits of high national relevance are conducted and reported based on ISSAIs	Audit Coverage (SAI-8)		
3.2 Quality and efficiency of the jurisdictional controls ("traditional mission") are enhanced	Results of Jurisdictional controls (SAI-20)		
3.3 The legal framework is improved, and institutional independence strengthened	Independence of the SAI (PEFA PI-30.4) Independence of the SAI (SAI-1) Mandate of the SAI (SAI2)		
3.4 The CdC external communication is improved, including communication with the National Assembly, Government, civil society and media	Communication with the Legislature, Executive and Judiciary (SAI-24). Communication with the Media, Citizens and Civil Society Organizations (SAI-25)		
3.5 Strategic management and core internal governance systems are strengthened	Strategic planning cycle (SAI-3) Organizational Control Environment (SAI-4) Leadership and internal communication (SAI-6)		
3.6 Digital tools and software are utilized for greater audit quality and organizational efficiency	Financial management, assets and support services (SAI-21. ii)		
3.7 Enough qualified and motivated staff (male and female) are available	Human Resources management (SAI-22) Professional Development and Training (SAI-23)		
3.8 Project management			

Source: Performance reporting reports, EY analysis

Note 1: Assessment covers the period from the start of the project from November 2020 to September 2023

### Legend

 On track
  In progress
  In progress - at risk
  Not started/ not observed



## Level 4 – Project Inputs

These are indicators of the products and support mechanisms developed and provided by the peer-partners. This level is thus where the SAI peers are most active.

Expected results	Indicator	Comments	Target/Real per Sept 2023
4.1 Agreed support implemented	Percentage achieved vs annual plan agreement	<p>On track</p> <p>Most activities planned annually were carried out. In some cases, changes of priority in the project were discussed and agreed between IDI and the CdC throughout the year.</p> <p>One cause of delay was the presidential elections which both postponed the publication of the 2023 annual public report and other communication and stakeholder engagement activities.</p>	<p>90%</p> <p>56%</p> <p>Additional 24 per-cent expected to be achieved end of 2023</p>
4.2 Broad participation of SAI staff	<p>a. Number of SAI staff participating in project funded activities</p> <p>b. Female participation rate</p>	<p>On track</p> <p>The indicators for the participation of SAI staff) exceed the targets. There is a larger actual involvement of staff than targeted, as well as a higher rate of female participation, showing that staff are willing and eager to improve their skills.</p>	<p>80%</p> <p>40%</p> <p>157%</p> <p>40%</p>
4.3 Quality and relevant support	Average staff satisfaction (1-5)	<p>On track</p> <p>Available surveys<sup>7</sup> show a good satisfaction rate from participants who attended the workshops and trainings provided, as well as support received from peers on their audits.</p> <p>Once the survey results are received and analysed, the project team has shared the survey results together with an action plan where applicable. To enhance engagement level, the project team could consider physical or online presentation of results, focus group meetings, if the survey results indicate one or more areas for improvements. Few staff indicated that they did not receive the survey or they did not recall they did.</p>	<p>4</p> <p>4.4. (average rating) Figures for 2023 not available yet</p>
4.4 Active partnership	Cumulative no of support providers through the project.	<p>On track.</p> <p>In general, respondents have confirmed their satisfaction and acknowledged the support provided by the project, although they would like to obtain more information and involvement in the selection of peers to help them in their audits.</p> <p>Three SAI (France, Morocco and Norway) have provided support to the project, with a significant increase in contributions from SAI France, including on-the-job support to selected audits.</p> <p>Other partners such as the Canadian Audit and Accountability Foundation (CAAF) has provided support to the SAI trainers for gender.</p>	<p>4</p> <p>4 (number of peers active)</p>

<sup>7</sup> The final 2023 global annual survey will only be available early 2024 to confirm this rating

Expected results	Indicator	Comments	Target/Real per Sept 2023
4.5 Effective support delivery	General conclusion overall evaluation	<p>On track</p> <p>Positive results have been observed from the intervention of the project across several areas. However, there are still areas that need to be improved, for example in the jurisdictional control area, in providing more visibility as to how the CdC will sustain the achievements made so far.</p> <p>The CdC has also increased the frequency of their communication on Facebook and to a lesser extent on their website. However, it is not possible to determine the actual number of people who are visiting the website.</p> <p>Audit reports are normally published on IDI and CdC websites. There are also no established routines for follow up of published reports.</p>	

### 3.2 To what extent have the project design been relevant to the CdC?

The first review question concerns the relevance of the project design. The matter is the co-governance of the project between the CdC and partners as well as the prioritisation between components which ideally should correspond to the needs of the CdC.

**Table 2 - Overall assessment of Relevance**

Assessment	
To what extent is the TAN-TANA project SAI-led?	Satisfactory
Does the allocation of components correspond with the needs of the CdC?	Satisfactory
<b>Overall assessment of Relevance</b>	<b>Satisfactory</b>

We assess that the project is following the needs of the CdC as expressed in the strategic plan. However, we have concerns regarding the allocation of resources between components and even though the strategic plan was in place, it still took some time for activities to start, the strategic plan was not a kick start for the project. This could partly be explained by the pandemic which hindered travels in the beginning of the project.

Since the project is carried out in an environment with challenges there is a need for flexibility in the project design. Among these challenges<sup>8</sup>, we note (1) the independence of the CdC, (2) core audit capacities and quality of the work, (3) publication of the results and (4) lack of interaction with stakeholders. Moreover, the SAI is faced with financial, material and HR gaps which may undermine its ability to complete its mission.

#### 3.2.1 Ability of the project to reallocate between projects components.

The project is designed to achieve the overarching objective to ensure effective audit of public finances and assist public authorities to contribute to good governance – all components for the project assist in achieving the mission. However, it is not possible to meet all challenges in a capacity developing project with a rather limited timeframe. In the project design, there has thus been a need to continuously prioritize between various components from one year to the other.

Preferably this is done during the PTA 360 (Annual Work Plan preparation activity) which takes place towards the end of each year. The PTA 360 is organised by the CdC with the support of the project. At the start of the project representatives of some Fi-

nancial Tribunals were invited, we note that for the preparation of the 2024 Annual Work Plan representatives of all Financial Tribunals were invited.

We note that the Project has been agile to adjust planned project activities within some components as priorities changed. For instance, during 2023, the number of supported audits was significantly higher than the forecast made end of 2022. Moreover, advanced training for the *Cellule methodologie* was decided to take place later in 2023 following the introduction of the audit manuals in February 2023. The combined effect led to an increase in activities (and costs) in the component 1 high quality audits during 2023.

<sup>8</sup> Adapted from the Project Document: Introduction/ problem analysis

### 3.2.2 Synchronization between reallocation and peer support

Peer partners work include several capacity building initiatives. They select their experts based mostly on availability and experience in the expertise area they are working in. For the partners where English is the most common working language the required knowledge of French has restricted the number of available experts.

During the first project year the missions were more ad hoc; the objectives and output of missions were not decided in advance, the focus was rather on transition from planning to execution of the supported audits. Therefore, the work conducted during missions became by default partly ad hoc.

To avoid this, a specific protocol describing the interaction between audit teams and peers was worked out for the project, decided formally in 2022 and practically implemented during 2023.<sup>9</sup>

The protocol states that it is the CdC who identifies the audits that will be piloted together with SAI peers. This identification process is carried out during the Annual Work Plan workshop towards the end of the year. IDI turns to the peer partners asking for assistance in the audits they recommend being conducted. IDI will also determine whether the project has the financial capacity to support the proposed audit missions (based on the availability of SAI peers, budget availability, etc.) before the finalisation of the list of audit missions which will be supported by IDI and SAI peers.

The peer expert and contact person at the CdC are paired after the planning of the missions in November. They plan the mission according to the protocol below.

#### Selection of audit missions to support pilot audits:

Planning	Execution	Reporting
<ul style="list-style-type: none"> <li>▶ Planning session is taking place in advance between the CdC audit team and the SAI peer; 5 days is the standard time on site.</li> <li>▶ A calendar of meetings covering the planning, execution and reporting phase is established.</li> <li>▶ The audit plan based on IS-SAI and the audit manual is confirmed with the SAI peer and submitted to the President of the CdC for approval.</li> </ul>	<ul style="list-style-type: none"> <li>▶ Throughout the execution phase, the audit teams and the SAI peers maintain regular contact via teams and/mail;</li> <li>▶ The financial support provided by the project with respect to an on-site visit by the CdC audit team is subject to the audit team compliance with the provision of the protocol, in so far that the audit team has maintain regular contact and collaboration with SAI peers.</li> </ul>	<ul style="list-style-type: none"> <li>▶ On average 5 joint working days on site and/or remotely, between the CdC audit team and the SAI peer. The goal is to draft a final plan of the audit execution; and</li> <li>▶ The peers continue to support the audit. The audit report is published with the support from IDI both internally within the CdC for lessons learned and experience sharing, externally - publication on website, Facebook. Finally, a feedback session with SAI peer is also foreseen.</li> </ul>

The personal preferences of SAI peers and the CdC have resulted in use of various forms of communication (mix of emails/ written communication and calls via teams). The frequency of meetings over time were adapted based on the status of the audit missions varying from several team calls per week to one per month when there are no new audit tasks.

The protocol also anticipates that IDI may support the organisation of trainings based on needs identified by the SAI peers and/or the CdC or provide other technical support as requested by the CdC in so far that it is within the available project resources.

The design of the protocol ensures regular interactions between SAI peers and CdC to promote close

working relationships and facilitate the gradual local ownership of ISSAIs procedures and approach by the CdC audit teams. Another advantage of this collaborative approach is that it allows sufficient time for the audit teams to absorb the knowledge shared by the SAI peers in the given context/ sector of the audit.

Based on the facilitated working sessions with CdC audit teams, we were informed that except in one case, the profile of the SAI peers matched the requirements set out by the CdC. The content of the protocol indicates that IDI takes a very active role in the facilitation and matching pilot audits between CdC and the peers.

<sup>9</sup> Protocole d'accord: cadre de soutien pour les audits pilotes

### 3.2.3 Planning of capacity development

We believe it is important to carefully plan for the capacity development and the complementary competencies needed to fulfil objectives already in the planning stage of projects, by careful planning you shorten the ad hoc stage that is often occurring when establishing international partnership projects.

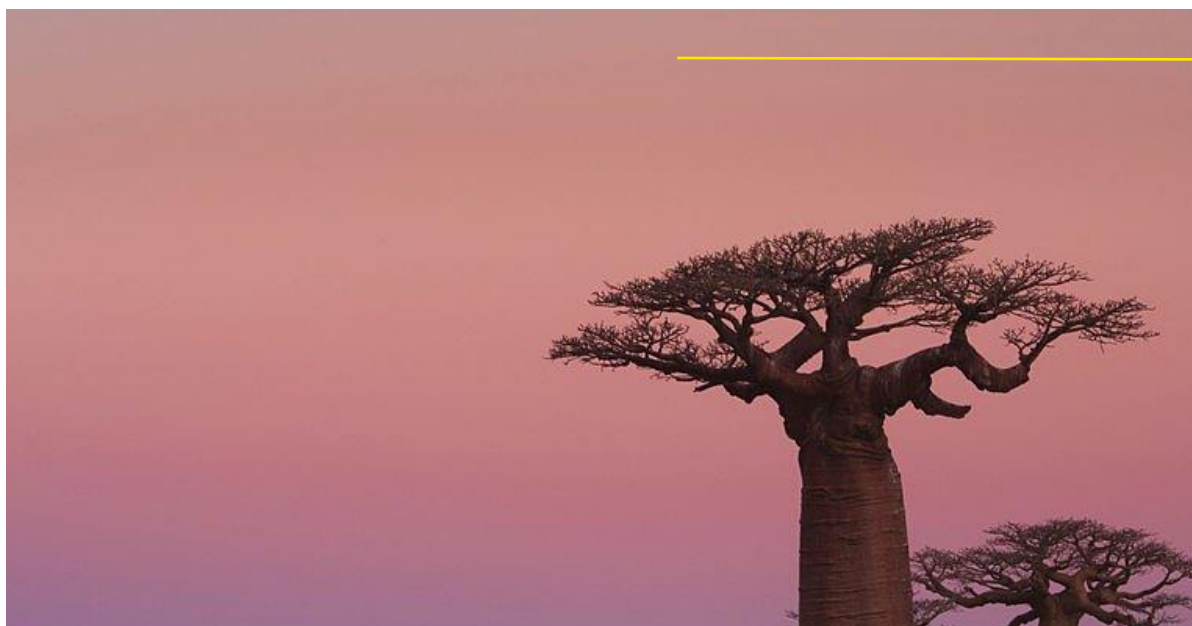
We have not seen any traces of discussions between IDI and the CdC in the planning phase of the project on which specific competence is needed to best build capacity to reach the overall outcome. Moreover in the agreements between the SAI peers involved with the project and IDI, our assessment is that there are neither mention of specific objectives in the agreements connected to specific areas in the strategic plan nor are there any connection between the peer's specific competencies and the strategic plan. IDI has commented that agreements contain administrative matters rather than content. The project document contains the project objectives but not the individual peer's contribution to the objectives. There were thus no formal commitment of content and extent from peer-partners at the beginning of the project.

On a more operational level, when planning peer support according to the above-mentioned protocol (effective since 2023) expectations are discussed during the kick-off meeting with all peers. Moreover, for each pilot audit, the CdC team could discuss their expectations with SAI peers.

The project document is also silent about the positions of long-term advisors and considerations made when establishing these. We do not see any documented discussions on the profiles of the long-term advisors and how the competencies fit together with the peer partners. IDI points out that the vacancy notices of the long-term advisors were discussed with the CdC.

We have not seen any traces of allocation discussion to decide whether audit competence would be more beneficial on site rather than based on short term advisors. The same goes for administrative capacity, are the long-term advisors' capacities best used for administrative tasks rather than audit related tasks?

One of the key elements in the project is to enhance strategic management capabilities of the SAI leadership. The underlying factors in the theory of change established in section 1.4.1 implies that the insufficient capacity to manage overall planning was one of the main problems within the CdC. Our interpretation is that the current long-term advisors have not been recruited based on specific audit competencies from ISSAI based auditing but rather ability to manage the strategic management and overall planning<sup>10</sup>. The long-term advisors have thus assisted the CdC management in the overall planning and annual reporting. Both project reporting and the CdC internal reporting is assisted by the project.



<sup>10</sup> We also note that the job description of the vacancy notice include audit related tasks but the requirements for the position does not include experience from audit work.





### 3.3 Are the resources put into the project sufficient to achieve the planned output?

The second review question concerns the **efficiency** of the component implementation. It concerns the audit practice and assess to what extent the resources put into the project is sufficient to achieve the planned output. It also assesses if the input is converted to output in a cost-effective manner.

**Table 3 - Overall assessment of Efficiency**

Assessment	
Are project resources put into the project delivered timely and according to identified needs?	Satisfactory
Is project input converted to output in a cost-efficient manner?	Satisfactory
<b>Overall assessment of Efficiency</b>	<b>Satisfactory</b>

The overall assessment with regards to efficiency is considered as satisfactory as resources put into the project have resulted in activities delivered timely.

We have not seen any constraints in the availability of financial and technical resources to fulfilment of the project objectives. There are also no such discussions at the Steering Committee meetings. The constraint we have found the most pertinent is more on the recipients' capacities, both in terms of resources and timeliness. The financial and technical resources of the project are therefore judged to be sufficient to the needs of the CdC.

A range of delivery mechanisms are applied in the TANTANA project. Available support mechanisms are mixing technical and financial support. For example, support to specific systems, routines, ICT-hardware, event costs, printing, and design.

The terms and conditions from different peers differ from each other. Some peer partners contribute with in kind support, whereas the project cover external expenses such as travel and accommodation.

In-Kind support are not reflected in the budget. It is separately disclosed as an estimate and relate to the cost of SAI peers. As referred to in section 2.5 the way the budgets and actual costs are presented differs, i.e., some years the peer partners contribution are included, some years not. This complicates the follow up of the budget.

#### 3.3.1 Project activities execution agreed and completed during the year

The percentage of project activities set out in the Annual Work Plan for 2022 and 2023 were lower than target set in the beginning of the project. These were due to the COVID pandemic and multiple changes in priority delaying activities initially planned. This delay has contributed to the possibility to reallocate budget between project components, for example the increased budget for audit support during 2023 as described in section 3.2.1.

One cause of delay was the upcoming elections which both postponed the publication of the 2023 annual public report and other communication and stakeholder engagement activities. Prioritizing other audits such as JIRAMA (the national water and electricity producer company) meant suspension of other audit activities.

However, most activities planned were carried out or at least in progress at the time as of September 2023 and changes of priority in the project were discussed and agreed between IDI and the CdC throughout the year.

The project has been agile and responsive to the basic training needs. For instance, different respondents shared that training on office manage-

ment tools (excel, use of MS teams) was most relevant and useful.

The project initially prioritised training activities which would benefits Magistrates involved on the high priority performance and compliance audits. Thereafter, once the needs of the "traditional audit" (Jurisdictional Control) team were determined, the latter group also benefited from training support.

We also observed that during 2023, the Parquet (Prosecutor) department received a dedicated training on Audit Quality. Moreover, the staff from the Parquet also participated in other trainings.

Regarding the target group we notice that the groups of employees with the same professional role in the CdC are quite small. Thus, there is a need for the employees to be specialised in more than one audit profession. It is thus difficult to customise and adapt training to all professions in the CdC, there is simply no economy of scale to provide very specialised training and the possible knowledge transfer is limited to a very small group. The challenge is thus to balance the need for customised training with secured transfer of knowledge.

### 3.3.2 Long term advisors: an investment

A substantial cost component (appx 25%) is represented by the Project Management composed among others of the cost for the two long term advisors. The advisors connected to the TANTANA project are allocated to work mostly on the TANTANA project though they do support other IDI projects outside Madagascar as well. Both also reside in Madagascar. This means they are closely tied to the host organisation.

Long term advisors are a commitment that needs to be well thought through. It has proven to be effective on several occasions, especially in the implementation of various strategic components. In all cases expectations from both the sending and re-

ceiving institutions should be pointed out and clear objectives set for the investment.

With the three participating SAI peers providing experts to support CdC's audits, reinforce that the professional development of audit work is led by the SAI. Thus, the long-term advisor's role is to increase the implementation and absorption capacity but also to assist and guide the SAI peers in the local context and translate project intentions to the work of the peer.

This kind of considerations might have been made at the beginning of the project. There has to be a balance between resources dedicated to assist in implementation and for support of the strategic management of the project.

### 3.3.3 Substantial ICT investments

In the TANTANA project priority has been given to enabling the CdC to operate by using ICT tools and reliable internet connection. The project equipped all required users with laptops, with the latest hand-over made in November 2023 to magistrates at Financial Tribunals. It's worth mentioning that magis-

*"l'essayer, c'est  
l'adopter!"*

on the new user of MS Teams

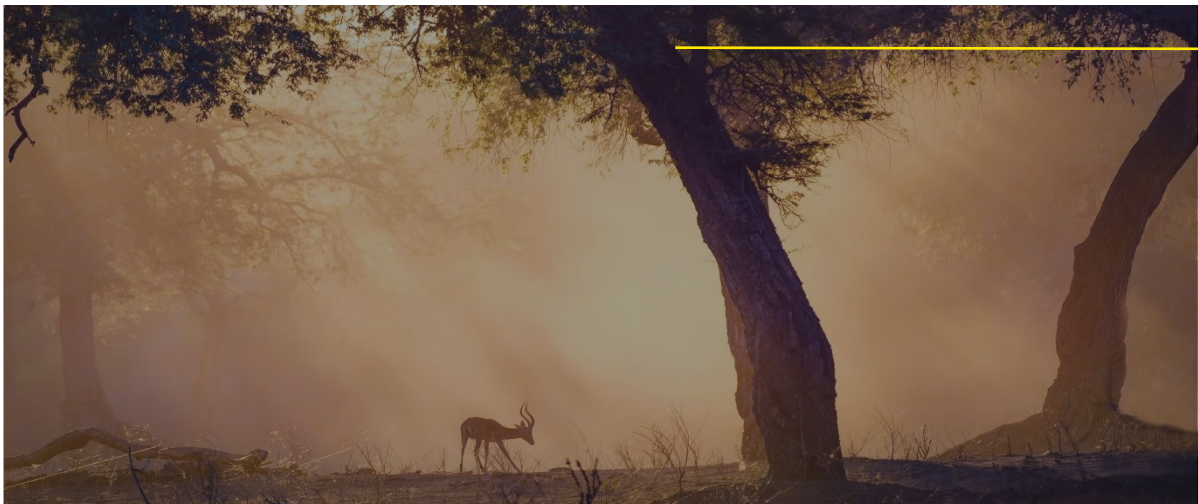
trates were involved in the identification of user requirements before the technical specifications of the laptops were issued.

TANTANA focused the CdC procurement on enforcing a standardised software set-up for all these users (Microsoft Office, Exchange and Teams licenses) for a homogeneous management of change across the organization and now almost 100% of CdC staff

are using professional email accounts and office tools.

To bridge the government funding, the TANTANA project is supporting communication (purchase of phones, monthly mobile data package, sim card, internet connection at the CdC annex premises). This support accelerated the use of more efficient communication tools. Moreover, although not initially foreseen in the Project Document, the project funded a short-term position of ICT Manager since October 2022 to manage and technically support the CdC ICT team in the design and implementation of the ICT policy. The appointment of an ICT manager as explained by both CdC staff and IDI could be seen as further increasing the support for capacity-building within internal government systems and structures and implementation capacity.

The project has contributed significantly to the digitalization of work at the CdC. However, respondents have raised concerns as to what will happen at the end of the TANTANA Project and whether the CdC will be able to sustain the costs of the licenses, connectivity to the internet, etc.





3.3.4 Different interpretations of eligible costs for international representation

Thanks to the strong international community between Supreme Audit Institutions all over the globe, there are several opportunities for SAIs to share experiences and discuss common challenges in various international fora. Therefore, one common issue in projects of this kind is the covering of cost for international travel.

Discussions has also occurred in this project; it could have been avoided by clear definitions already

The project has supported CdC participations<sup>11</sup> in various international forums in 2023. This international exposure allowed the CdC to gather and share experiences from other SAIs.

in the planning phase on the expectations regarding project support with respect to representation of Madagascar at international level. The established procedures in the project complement the internal regulations at USAID related to representation of Madagascar in international fora; the CdC prepares a justification note explaining that the representation of Madagascar to the international forum is within the project goals. Then, the Project Team asks confirmation from the USAID.



The Southern Africa Development Community Organisation of Public Accounts Committees (SADCOPAC) forum on ethical public financial management and Accountability -Durban, South Africa;



The AISCCUF (*Association des institutions supérieures de contrôle ayant en commun l'usage du français*, association of SAIs using French) professional seminar on monitoring of Covid-19 public spendings and implementation of sustainable development goals - in Bucharest, Romania; and



The AFROSAI Women Leadership Academy - in Yaoundé, Cameroun.

The output from the participation from CdC is not clarified, we have neither received any mission reporting from these events, nor any evidence of transfer of knowledge to colleagues. There have been some exchanges of emails as well as one experience sharing session early 2023 to discuss learn-

ing and areas which CdC could adapt. However, we note that following the participation to the SADCOPAC, the CdC has reinitiated meetings with the Legislative (National Assembly and Senat) to reinforce working relationship between the two institutions.

3.4 To what extent have the TANTANA project contributed to increase the number and improve the quality of the audits conducted

The third review question concerns the effectiveness of the project components implementation. It concerns the audit practice with special focus on the

jurisdictional control. In this section we assess the extent the goals and objectives set are achieved.

Table 4 - Overall assessment of Effectiveness

	Assessment
Special focus on the component Jurisdictional Control since it is experiencing a delay in the implementation.	Not satisfactory
Has the extent of audits increased?	Satisfactory
Has the improved quality of audits resulted in better performance of recommendations?	Satisfactory
Overall assessment of Effectiveness	Satisfactory

<sup>11</sup> International travels were approved after consultation and approval from USAID.

There are several viable external factors why the backlog of jurisdictional controls has not improved during the project, still the output is not satisfactory in this field. The project has used a broad approach to increase the quality and extent of the audits, both by working with the legislation to raise independ-

ence, implemented audit manuals, and supplied training and coaching opportunities for many. Thus, there are ample opportunities for improved outcome of the support for improved quality and scope of the audit work.

### 3.4.1 Improved legal framework

One of the major developments to reach independence is the upgrade position of the CdC through the Budget law 2023 which provides more financial autonomy and accountability. The Project supports this process by supporting (1) a legal analysis carried out by IDI and (2) a common advocacy effort of the International Financial Partners and CdC with local authorities.

Independence and more financial autonomy give the CdC an improved platform to be able to prioritise what is believed to be most important to be able to execute its audit plan, maintain IT network and communication and plan its activities.

A pre-requisite would be that the CdC organisational structure and capacity is strengthened from an administrative and financial perspective (position of the Secretary General, logistics, ICT, procurement, budget management and financial reporting). This should be done in consultation the Supreme Court and the Ministry of Justice.

Independence is also required with respect to the follow-up of recommendations from audited institutions, to ensure that public funds are indeed being properly utilised and accounted for. This might suggest closer interactions and collaboration with other governance actors in Madagascar (for example, anti-corruption agency).

### 3.4.2 Backlog of Jurisdictional controls

At the start of the project in 2020, the backlog of traditional audits covered a period starting from 2012. A significant challenge is that the public bodies (Etablissement Publics) have not been producing accounts on time and/or not submitting same on time, which leaves the CdC unable to start the jurisdictional controls process. Hence, the backlog is to the largest extent dependent on the capability of the public bodies to provide the annual reporting. This is an external factor beyond the control of the project partners.

With the support of IDI, a risk-based approach has been adopted to carry out key controls given the aged and high volume of back log missions. During 2023, the project supported four field visits from one audit chamber covering back logs relating to the period 2012 to 2021. This means that the backlog is not increasing but kept on about the same level. Thus the project has not significantly contributed to decrease the backlog of Jurisdictional Control.

CdC management must prioritise allocation of resources between jurisdictional controls and audit missions, it is not evident if the CdC management wishes all chambers to perform jurisdictional controls or if it is enough to carry out audits from that chamber. In the past, all Chambers had a portfolio

of public bodies with respect to jurisdictional controls and hence, the workload was shared among the different Chambers. Respondents from the CdC indicated that since the beginning of the project, the other Chambers have not performed jurisdictional controls but instead been focussing on audit missions.

The backlog of jurisdictional controls also brings about the issue of holding supporting documents that date back several years and whether these should or could be archived. This is connected to the work with the process of digitalization that started at the level of the Financial Tribunals with the implementation of a software, Info-TF, funded by an EU project. The project is continuing its assessment to determine whether the Info-TF software could be adapted to support CdC process.

Even though the project has not been able to achieve the desired results in decreasing the backlog it is essential that the CdC is prepared to tackle the backlog when the annual reporting from institutions will improve. The pilot project using the risk-based approach to identify key controls should continue and be disseminated to the other chambers, that will also raise visibility for CdC and could push for delivery of the annual reporting from other public institutions in Madagascar.







### 3.4.3 Increased number of audits performed

Performing jurisdictional control is one of the main purpose of the CdC as an institution together with the provision of high quality audit services and evaluation of public policies. Increased audit coverage and delivery of audit reports as well as enhancing the quality of audit services are integral parts of the strategic plan. A range of activities has been conducted during the project to build the capacity for the CdC to execute its prioritised audits and reporting in public.

The number of audits performed by the CdC has increased annually since the beginning of the project (5 audits in 2021, 6 in 2022 and 11 in 2023). The SAI has demonstrated agility and responsiveness by revising audit priorities throughout the year, as a commitment to align with the State priorities. High national priority audits were carried out with contributions from SAI peers. Examples of these are audits of different sectors (Covid-19, mining, etc.). With the support of IDI, where applicable, experts (example, mining expert from EITI) were identified to support the audit team. Informants' comments that the quality of these audits has improved both by form and substance. The audits have been made

publicly accessible on the websites of the CdC or the Ministry of Justice, which contributes to the transparency of the institutions.

However, some audits that were planned for have experienced delays or have not been performed due to these audits being given priority. For example, the audit report on gender issues has not yet been published and the financial audit for 2023 has been put on hold due to mobilisation of the team to other priority audits.

Additionally, no audits have been conducted on information systems as the CdC does not have the capacity to conduct these.

#### Follow-up audits

The project and SAI peers have also supported the CdC to conduct follow-up audits, notably on audits of the Madagascar state utility firm JIRAMA and the government's HR management system AUGURE, Covid-19 reports. Effective follow-up of audit recommendations ensures even greater value added to the society by the CdC.

### 3.4.4 IDI handbook implementation

The CdC has adopted IDI financial audit, compliance audit and performance audit handbooks. Following a first introduction of the manuals in February 2023, the Cellule Methodologie composed of representatives of Chambers and Prosecution team and clerical staff was established. Their role is to adapt the working papers and guidelines/audit questionnaires. In October 2023, they attended a two-week workshop at IDI, in Oslo to further strengthen their

knowledge on the audit manuals. The revised working papers/audit questionnaires remain to be finalised and implemented across all audit teams.

Following the advanced training, the *Cellule methodologie* has been empowered to deliver the manuals introduction to the six Financial Tribunals with further dissemination planned for 2023 across all teams.

### 3.4.5 Training in audit related matters

SAI Peers have trained the CdC on audit related matters. The training has been provided to several magistrates by workshops or webinars on several topics ranging from interview techniques, report writing, planning of performance audits, workshops on risk analysis, training the trainers workshop on gender, budget and financial planning, office tool (Excel), gender, environmental auditing, food security, risk analysis, etc.

Three SAI (France, Morocco and Norway) have provided support to the project, with a significant increase in contributions from SAI France, including on-the-job support to selected audits. Other partners such as the Canadian Audit and Accountability Foundation (CAAF) has provided support to the SAI trainers for gender.

In general, there has been a good participation rate showing that staff members are willing to attend capacity-building courses. Available surveys show a good satisfaction rate from participants who at-

tended the workshops and trainings provided, as well as support received from peers on their audits.

Most peer support has been in the format of coaching of real audits. This support is hands on and appreciated by the CdC and had directly assisted in the increase of finished reports. However, we note that these missions had in the beginning of the project little guidance on the content and objective. The newly introduced procedure with the protocol has improved the planning. From the mission reports, it is however difficult to follow how the learnings are connected to strategic objectives and to what extent knowledge has been transferred to colleagues to secure capacity development. We have not found any plans for knowledge transfer from the support given by peers coaching real audits.

The indicators for the participation of CdC staff exceed the targets. There is a larger actual involvement of staff than planned for, as well as a higher rate of female participation, showing that staff are willing and eager to improve their skills.



### 3.5 How compatible is the project aligned with the CdCs strategic goals and local conditions?

The **coherence** review question concerns integration of the economic, social, environmental and governance dimensions of sustainable development at

all stages of the TANTANA project. It targets the Governance of the project.

**Table 5 - Overall assessment of Coherence**

	Assessment
To what extent is the capacity development in the project meeting the strategic goals?	Satisfactory
Is the support from peers functional and according to the level of the staff at the CdC?	Satisfactory
Is the selection criteria of peers functional?	Satisfactory
<b>Overall assessment of Coherence</b>	<b>Satisfactory</b>

The target group for the interventions is very small, there is an apparent risk that audit work takes over the work with the jurisdictional controls. We also call

for further development of the support provided from peers to secure capacity development and organisational learning.

#### 3.5.1 Recipient capacity in the CdC

Since the project started, 5 CdC staff and 7 staff at Financial Tribunals who were members of the component committee have resigned and have not yet been replaced to date. Additional twenty (20) magistrates who have completed their training curriculum from the National School of Magistracy will

soon start working at the CdC. By November 2023, some four staff worked with jurisdictional controls and some 33 worked with auditing at the CdC. These numbers do not include supporting staff and prosecution team.

#### 3.5.2 From action orientation to capacity development

Advisors or experts in capacity development can take several roles. Solving immediate problems is common especially in humanitarian aid. Advisors can also participate directly in solving issues, for example by participating in coaching audit work or writing strategic plans or participate directly in HRM or communication work.

As the recipient's capacity has risen and matured after having received support for some time, the ad-

visor could take a more catalyst role for the recipients' self-organization and own initiatives. This also requires the peer support to develop from interventionism to peer support between equal professionals.

This process could be further emphasised in the project to secure that the support is functional, the support level should develop according to the maturity of the peers in the CdC.

#### 3.5.3 Prudent approach - gestion de bon père de famille (reasonable man)

Activities related to the promotion of gender, inclusion and diversity have made good progress. However, to achieve the objectives of having sufficient number of qualified and motivated staff, in the medium-term, it is important to re-assess the number of human resources needed to achieve the mandate of the CdC in line with its (revised) Strategic Plan. Also, the training plan which could not be completed in 2023, is now anticipated to be carried out in 2024, with a gap analysis on existing competencies within the CdC and a draft training plan.

The role of an advisor in projects of this kind is a balance act where they must respect the intentions and regulatory and normative frameworks of the IDI and the peer partners. This together with understanding of the local cultures and realities of the

staff at the CdC. In the project the Long Term advisors are assisting in this process. Since peers represent other cultures and traditions, they also promote value change in support of gender equality and other horizontal dimensions included in the project. This also raises the question of how to balance different values –those of the IDI, peer-partners, other donors or the CdC/Malagasy Government, local participants, or the advisors. It is thus important that these dimensions are considered in the setting up of the platform from which advisors/peers can work.

We believe this dimension could be even further emphasised in the project. Apart from technical competencies the peer also brings in other traditions and frameworks. It is important for the peers to un-



derstand the local context but not comprehend and accept the impact from it. Especially in the context of Madagascar where there are challenges in most

activities in the public sector and there is mistrust about the performance of the public sector.

3.6 Are the project interventions contributing to long term sustainability?

The sub-questions related to *sustainability* consider the extent to which the project interventions are likely to continue in the future.

Table 6 - Overall assessment of Sustainability

Assessment	
Are steps taken to reduce dependence on external support?	Satisfactory
Given high staff turn-over - are steps taken to ensure relevant focal points for the project?	Satisfactory
Overall assessment of sustainability	Satisfactory

The project is halfway, thus the focus has been to establish structures for support, it's now time to further secure sustainability in the support delivery. The audit work is heavily depending on external financial support to be able to conduct audit missions.

Staff explain that auditors who get recruited and gain experience at the CdC, become more attractive in the labour market after few years, and often move on to work for other public or private institutions with higher salary and more attractive benefits. This is a clear risk for the sustainability of the project output in so far that the competency and increased knowledge around audit procedures might be lost. This risk is partly mitigated with the additional cohort of 20 magistrates who have completed their training and who will join the different teams shortly.

It might hence be viable to make knowledge sharing activities a priority. The sustained effort made by the project to effectively embed the new audit manuals with the *Cellule methodologie* to further disseminate audit procedures and standards within the operations of the organisation are good examples of such efforts.

The CdC's ability to continue delivering on quality audits might be limited without financial support from organisations like IDI or other main donors who have supported expenses (travel, accommodation, per diems) related to on-site field missions. The CdC will not operate sustainably if it does not have the operational budget level to carry out its mandates as an institution in the foreseeable future, after the end of the project.

The increased adaptation of digital tools within the organisation, shifting to digital working papers and tools (use of teams, emails) and publishing of online reports, are found likely to be sustained over time. This also follows from the fact that possibilities of information- and knowledge-sharing are improved by an increased use of digital tools. However, some concerns have been raised by staff as to whether sufficient resources will be made available to sustain this investment.

Strengthening the CdC organisation's capacity and its assumptions of responsibility for and control of the use of resources and implementation are pre-requisites for achieving sustainability. Following the strengthening of CdCs position in the 2023 budget law, the TANTANA project supports designing a credible budget and program proposal and continues the advocacy for more financial autonomy. This can however be even further improved with the CdC securing additional funding from the Ministry of Finance through the Supreme Court and the Ministry of Justice to sustain achievements made.

A pre-requisite would be that the CdC organisational structure and capacity is strengthened from an administrative and financial perspective (logistics, ICT, procurement, budget management and financial reporting). This should be carried out in consultation with the Supreme Court and the Ministry of Justice.





### 3.7 To what extent have the TANTANA project contributed to increase stakeholder engagement in the CdC?

This section describes the *projects contribution to the partnership* including relations with stakeholders and the output from the activities performed in relation to stakeholder relations.

**Table 7 - Overall assessment of Partnership**

Assessment	
To what extent has the project improved communication and relation with stakeholders?	Satisfactory
Is the division between peer partners responsibilities clear?	Satisfactory
Does the peer- partners provide synergies?	Satisfactory
<b>Overall assessment of Partnership</b>	<b>Satisfactory</b>

The assessment is based on that we believe peers are mostly working in silos and to secure full potential of the partnership there is a need to enhance communication between the peer partners, it could also contribute to improved quality and more sustainable support. The communication channels are in place but there is still a challenge to make the CdC visible to the general public.

IDI has coordinated the efforts, while SAI peers contributed with expertise in different ways, including support to carry audits, facilitating peer-to-peer training, and more.

Regarding the project management and coordination, a list of conducted activities can be found in annex 3. These activities are not directly linked to

any expected outputs or outcomes; however, they are facilitating to help the activities in other areas produce certain outputs.

Our impression from interviews is that the project management and coordination between partners is satisfactory on the level of coordination management. The effective set-up of the Project Coordination and Monitoring team composed of IDI and CdC team members facilitate contact and interactions. IDI has managed to create an environment in which the ability and willingness to communicate between the CdC and peer-groups are improved as discussed in section 3.2.2.

We notice however that since the peer expert support is mainly targeting one audit team or a small group they have few incentives to coordinate with other peers, their work is taking place in silos. There have also been several experts involved from peer SAIs which also has caused difficulties in continuity and networking. Another aspect of this is that the peer experts hold different competencies and are supposed to provide expertise in a specific area not connected to other peers expertise.

To overcome this, IDI has arranged annual peer meetings/PAP APP workshops for the entire programme, i.e. all country projects. These meetings have been well received even though it has proven difficult to find common denominators to discuss in depth different approaches in the technical support including pedagogical approaches in these meetings. The interactions between the CdC, IDI and international technical and financial partners could thus be improved. We observed that the annual Project Support Group meeting with partners which is chaired by the President of the CdC did not occur in 2022.

#### 3.7.1 CdC as a visible institution in Madagascar

The publication of high national priority audit reports (such as the Covid-19 audit reports) has significantly raised the profile of the CdC. The CdC, as a result, gained credibility and support from citizens and key stakeholders such as the international donor community.

A more impactful and visible communication with media and citizens has been noted from the Financial Tribunals. Three of them have presented their annual public report along with a showcased report specific to their locality in remote rural municipalities. Other training sessions were also organized with local authorities to raise awareness on common issues noted in their financial management and ways to improve it. Additionally, the CdC strengthened their communication structure to be more efficient and reactive on their website and social media, with stronger contributions from the Prosecution Office (Parquet).

The CdC has been more present in multiple international stages and leveraged those platforms to learn from best practices, enhance collaboration with local and international partners and further sustain their credibility. A symposium was held in Antananarivo to foster the impact of the SAI work towards good governance over public funds. These events collectively contributed to establishing CdC actions as credible, visible, and accessible for the benefit of the general public.

The CdC also published periodic/annual performance reports, with a revised set of indicators for their strategic objectives and execution of their annual plan. As for the execution and monitoring of the annual plan, the Financial Tribunal of Toliara was more involved, and it is planned to include all the Financial Tribunals even in the design phase in the last quarter of 2023.



The CdC has also increased the frequency of their communication on Facebook and to a lesser extent on their website. However, it is not possible to determine the actual number of people who are visiting the website.

Audit reports are published on IDI and CdC websites. However, there are indications that reports are not well known to the stakeholders in Madagascar. There are also no established routines for follow up of published reports.

Following the promotion of the CdC position in the 2023 budget law, the TANTANA project supports designing a credible budget and program proposal

and continues the advocacy for more financial autonomy of the CdC.

We note that after consultation between IDI and the CdC, it was decided that the Communication plan for enhancing the presentation of the Rapport Public 2023 was not considered as a priority and has been rescheduled for Q1 2024. Thus, there are no substantial project activities aiming at enhanced communication policy to assess at this stage.

Conclusions and recommendations based on the findings are found in the Summary in the beginning of the report.



The evaluation team wishes to thank all IDI, CdC colleagues as well as SAI Peers, and other representatives of the International Partners Group, including the USAID, WBG, IMF and the EU, for their time and collaboration during this exercise.



## Annexes

**Table of Annexes**

Annex	Description
Annex 1	Documents consulted
Annex 2	Interviews
Annex 3	Key activities carried out since start of project
Annex 4	Cumulative budget and actual costs per Project Components

### **Annex 1. Documents consulted**

1. Strategic Plan 2020 - 2025 - CdC - Madagascar
2. The Agreement for Strengthening the Court of Accounts of Madagascar between USAID and IDI (ref 72068721I000001), November 2020
3. The Document "Project to improve the management of public money through peer-based capacity development of SAI Madagascar 2020 - 2025", established by the (CdC), IDI and USAID, November 20
4. Cooperation Agreement 2020-2025, between CdC and IDI, November 2020
5. Agreement on participation in the support to the Project for Strengthening the CdC Madagascar 2020-2025 between CdC France and IDI, December 2020
6. Agreement related to the SAI Peer Support to the CdC Madagascar 2020-2025 between the Office of the Auditor General Norway and IDI, November 2020
7. Agreement on participation in the support to the Project for Strengthening the CdC Madagascar 2020-2025 between CdC Morocco and IDI, January 2021
8. Annual Work Plan 2020-2021 adopted by the Project Steering Committee on 4 February 2021
9. Annual Plan 2022 adopted by the Project Steering Committee on 21 December 2021
10. Annual Plan 2023 adopted by the Project Steering Committee on 21 November 2022
11. Annual Performance Reports for 2020, 2021 and 2022
12. 9 months Performance Reports for 2021, 2022 and 2023
13. Minutes of meetings of the Project's Steering Committee 6 March 2023, 25 April 2022, 21 December 2021, 21 November 2021, 8 July 2021, 4 February 2021
14. Protocol for the Peer support for pilot audits, June 2022
15. Guidelines for the preparation and monitoring of the Annual Work Plan (PTA 360) of the CdC Madagascar
16. Memo on the Legal Framework of the CdC Madagascar
17. List of CdC audit reports consulted -

## Annex 2. Interviews

## IDI - TANTANA Project Team

Stakeholders	Name	Position
TANTANA Project Staff	Eduardo Ruiz	Manager
	Nils Voesgen	Long Term Advisor
	Tasiha Andriambelo	Long Term Advisor
	Rindra Tantely Ranarisoamalala	Local coordinator

## SAI - Madagascar - Cour des Comptes

Stakeholders	Name	Position <sup>12</sup>
Leadership	Jean de Dieu Rakotondramihamina	Président de la Cour des Comptes
	Olivier Ernest Andriantsoa Herison	Commissaire General Trésor Public (CGTP)
Head of Audit Team / Président de Chambre	Haja Ralaimarolahy	Président de Chambre - Contrôle juridictionnelle
	Caroline Emilisoa	Président de Chambre - Croissance
	Milijaona Rado	Président de Chambre - Evaluation des politiques publiques et audits commandés
	Ratsihosena Andrianandrasana	Président de Chambre - Social
	Lydia Clemence Raharimalala	Président de Chambre - Infrastructure
	S.M. Patricia Rasamimanana	Président de Chambre - Gouvernance
Coordination and Monitoring Unit	Soahary Rakotoarisoa	Conseiller Cour des Comptes - Chambre juridictionnelle
	Lalaina Domoina Ramiandrisoa	Conseiller Cour des Comptes ; Cheffe de l'équipe ECS - Chambre Gouvernance
Coordination and Monitoring Unit	Tafita Razafimanantsoa	Commissaire du Trésor Public-/ Parquet
	Harifidy Hasina Randrianarison	Cour des Comptes - Chambre Infrastructure
	Lalaina Bertille Ranaivosoa	Conseiller Cour des Comptes - Chambre Evaluation de Politiques Publiques (EPP)
Other	Herve Ramasy	ICT Manager
	Nathalie Rakotomalala	Substitut General a la Cour des Comptes / Parquet
	Mado Dima Ny Aima Rakotoarisoa	Informaticien a la Cour des Comptes

<sup>12</sup> Titles are designated in French

Stakeholders	Name	Position <sup>12</sup>
<b>Cellule Méthodologique</b>	Harifidy Hasina Randrianarison	Conseiller Cour des Comptes/responsable par intérim (ICT)
	Angelina Raharinoro	Greffier en cheffe
	Henintsoa Harimalala Ralaimamoa	Auditeur Cour des Comptes
	Emilsoa Rahetindralambo	Greffier ; Chef Secretariat du Parquet
	Nirina Hanitra Andrianamarotsara	Conseiller Cour des Comptes
	Lalaina Domoina Ramiandrisoa	Conseiller Cour des Comptes
<b>Audit Teams</b> "Audit du Riz", "Secteur sécurité alimentaire dans le Sud", "Audit Genre"	Bernardine Rakotoalison Solomampionona	Conseiller Cour des Comptes- Chambre Evaluation des politiques publiques (Audit Genre)
	Soahary Rakotoarisoa	Conseiller-Cour des Comptes-Chambre juridictionnelle (Audit Genre)
	Stephan Rafidimanantsoa	Conseiller-Cour des Comptes-Chambre Secteur Social (Audit Genre)
	Angelina Raharinoro	Greffier en chef (Audit Genre)
	Nathalie Rakotomalala	Substitut General a la Cour des Comptes-Parquet (Audit Genre)
	Lalaniaina Caroline Emilisoa	Président de Chambre
	Niavo Rasamison	Conseiller Cour des Comptes
	Lydia Clémence Raharimalala	Président de Chambre (Infrastructure)
	Sandro Ange Randrianasolo Randrasana	Conseiller Cour des Comptes
	Domoina Patricia Raymonde Razanamparany	Conseiller Cour des Comptes (Infrastructure)
	Lucia Henitriina Ranaivoarisoa	Greffier (Secteur Social)
	Ravo Alfred Andrianarivony	Conseiller Cour des Comptes
	Ratsihosena Andrianandrasana	Président de Chambre à la Cour des Comptes (Secteur Social)
<b>Financial Tribunals</b>	Eddy Diwallon Razafinarimalala	Président du Tribunal Financier de Toamasina
	Dina Randrianarivahiny	Président du Tribunal Financier de Fianarantsoa
	Floriana Ranaivoarisoa	Commissaire Financier au Tribunal Financier de Toamasina
	Solofotiana Randrianantenaina	Président du Tribunal Financier d'Antananarivo
	Andriatsilavo Joharimalala Nalinirina	Président par intérim du Tribunal Financier d'Antsiranana (Diego Suarez)



## SAI Peers and Expert support

Stakeholders	Name	Position <sup>13</sup>
SAI Norway	Ingvald HELDAL	Senior Advisor
	Annicken Tvenge	Senior Audit Advisor
SAI France	Alexandre Magat	
	Denis Getliffe	Project Manager for the promotion of international activities of the French Cour des Comptes
Extractive Industries Transparency Initiative (EITI)	Solofo Rakotoseheno	Country Representative

## International Financial and Technical Partner (Donor Partner Group)

International Financial and Technical Partner	Name	Position
USAID	Andrew Williams	Chief Controller
	Christopher Hynak	Former Chief Controller - Madagascar
	Camille Rajonhson	Chief Accountant and Agreement Officer Representative (OAR)
European Union Delegation to Madagascar <sup>Note 1</sup>	Mailan Chiche	Chargée de projet gouvernance et appuis budgétaires
World Bank Group (WBG)	Herilala Axel Fanomezantsoa	Consultant
	Hajarivony Andriamarofara	Consultant
	Lira Hariravaka Rajenarison	Consultant - Public Sector Specialist
International Monetary Fund (IMF)	Mokhtar Benlamine	Country Representative - Madagascar

Note 1: Meeting held on-line. There were planned political rallies which would make local transport impractical

<sup>13</sup> Titles are designated in French

## Annex 3. Key activities carried out

	2021	2022	2023
On the job support to a selection of audits		<p>Technical and financial support to the following audits carried out by the CdC:</p> <ul style="list-style-type: none"> <li>▶ Gold mining audit - Infrastructure chamber</li> <li>▶ JIRAMA follow-up audit - Infrastructure chamber</li> <li>▶ Rice sector audit - Growth chamber</li> <li>▶ INSTAT financial audit - Growth chamber</li> <li>▶ Human Resources management in Toamasina municipality - TF Toamasina</li> <li>▶ Transfers and subventions to public establishments - Governance Chamber.</li> <li>▶ Kick-off webinar with peers at the start of the audits</li> <li>▶ One-week peers visit in Madagascar for working sessions during the execution phase</li> <li>▶ Training workshop with human resources department of local authorities for the TF pilot audit</li> <li>▶ Ad hoc touchpoints over the course of the audits to review key audit documents and provide feedback and advice.</li> </ul>	<p>Technical and financial support to the following audits carried out by the CdC:</p> <ul style="list-style-type: none"> <li>▶ Rice sector audit - Growth chamber (continued from 2022)</li> <li>▶ INSTAT financial audit - Growth chamber (continued from 2022)</li> <li>▶ Personnel management in Toamasina municipality - TF Toamasina (continued from 2022)</li> <li>▶ Food security performance audit - Social chamber</li> <li>▶ Public Primary Schools performance audit - Growth chamber</li> <li>▶ Fisheries performance audit - Infrastructure audit</li> <li>▶ Gender audit on SDG5 implementation measures - cross-chamber</li> <li>▶ Procurements compliance audit - TF Fianarantsoa</li> <li>▶ JIRAMA review - cross-chamber (with the support of an expert from civil society)</li> <li>▶ Climate change environmental audit - Governance chamber</li> <li>▶ Kick-off webinar with peers at the start of the audits</li> <li>▶ Peers visit in Madagascar during the planning phase and regular update sessions throughout the audits, in line with a defined audit support protocol</li> <li>▶ Staff-wide introduction training to audit manuals</li> <li>▶ Advanced training and coaching sessions with the Cellule methodologie, disseminating the learnings to all audit teams</li> <li>▶ Ad hoc touchpoints over the course of the audits to review key audit documents and provide feedback and advice.</li> </ul>



	2021	2022	2023
Support to the first-ever public policy evaluation of the CdC on water sanitation policy in Grand Tana		<ul style="list-style-type: none"> <li>▶ The CdC moderated a workshop to consult with stakeholders, in collaboration with the peer, and emphasize the results of the CdC work.</li> <li>▶ Good progress was made and the report is finalized on CdC side, to be included in the 2022 annual report.</li> </ul>	
Independence		<p>The budget law for 2023 upgraded the position of the CdC providing more financial autonomy and accountability. The institution is now in a better position in the dialogue with Parliament about funding; by the same token, the CdC will report in a more transparent manner on its own performance. This was the result of a legal analysis carried out by IDI and a common advocacy effort of the International Financial Partners.</p>	
Jurisdictional Controls	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.	<ul style="list-style-type: none"> <li>▶ The CdC produced a baseline analysis on the status of accounts, issued a plan for its clearance and is implementing the measures.</li> <li>▶ For the time being, the actions concern the pending account related to the State Budget; it will be necessary to extend the analysis of pending account to the public bodies (<i>Établissements Publics</i>). The analysis might be conducted in 2023 or 2024, depending on the progress made on closing the State Budget accounts.</li> <li>▶ Information was collected on possible improvements of the control procedure, including the possibility of extending the INFO TF software to support CdC in the process.</li> </ul>	<ul style="list-style-type: none"> <li>▶ The control procedure for jurisdictional controls was reviewed in collaboration with peers from SAI France and SAI Morocco.</li> <li>▶ The jurisdictional chamber was supported to perform controls on-the-spot to understand anomalies noted and clear ambiguities blocking the analysis of the pending accounts.</li> <li>▶ A situational analysis was conducted over the CdC archives management (staffing, routines, appropriateness of the storage spaces, etc.) in collaboration with SAI France peer and resulted in an action plan adopted at the CdC level.</li> </ul>
Visibility		<ul style="list-style-type: none"> <li>▶ In 2022, the CdC released the four audit reports on Covid-19 expenditure, boosting the</li> </ul>	<ul style="list-style-type: none"> <li>▶ The CdC significantly increased the frequency of their communication on Facebook and their website, in an effort to be more</li> </ul>

	2021	2022	2023
		<p>citizens and donors awareness and support to the CdC's work.</p> <ul style="list-style-type: none"> <li>▶ 3 TF have presented the CdC 2021 annual report in their regions with the support of CdC and TANTANA project.</li> <li>▶ TF Toliara publicly presented the result of a priority audit (Bac Fiavota) involving the peer in their communication plan design.</li> <li>▶ The CdC increased their presence online and on social networks, with 32 Facebook posts on their page and 10 news published on their website.</li> <li>▶ The CdC presented their annual report ("Rapport Public") with a simplified version (including a Malagasy version) and two short videos in an effort to make their work more accessible to the general public. This was made on the basis of a communication plan prepared in an in-person workshop with the peer from CdC France.</li> </ul>	<p>accessible. The Annual Public Report was made available on the website and its presentation in the capital and in the regions by the TF was streamed and recorded live on social media with the support of the peer. They also distributed for the first time a simplified version of the report, boosting the citizens and donors' awareness and support of the CdC work.</p> <ul style="list-style-type: none"> <li>▶ Following an in-person workshop with the peer from CdC France, a communication plan proposal was made with the internal governance structure for its implementation</li> <li>▶ Three TF presented the 2022 annual Public Report along with a specific audit they published in remote locations with little exposure to the CdC work, and took the opportunity for an increased media coverage and training for the local authorities</li> </ul>
ICT	<p>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.</p>	<ul style="list-style-type: none"> <li>▶ A Head of ICT governance has been appointed within the CdC to make decisions on the direction of the organization in terms of ICT; she also represent the CdC in major digitalization programs within the government.</li> <li>▶ An ICT manager has been recruited, starting October 1st 2022, to manage and technically support the ICT team in the design and implementation of the ICT policy. The manager has drafted basic procedures and established an inventory of equipment.</li> <li>▶ A local IT company (Altradiss SARL) performed maintenance and upgrade on previously purchased laptops. - MS365 licenses and telecommunications data credits were renewed.</li> </ul>	<ul style="list-style-type: none"> <li>▶ The CdC carried out an inventory of their IT equipment and was able to equip all required users with laptops, without any additional support from the project. However, TANTANA focused the CdC procurement on enforcing a standardized software set-up for all these users (Microsoft Office, Exchange and Teams licenses) for a homogeneous management of change across the organization.</li> <li>▶ A vast majority of the CdC staff (magistrates, greffe and support staff) benefited from trainings on Excel provided by a professional trainer</li> <li>▶ The ICT manager supported the CdC ICT team to deliver support and training to familiarize all users with through small group trainings. They also established basic helpdesk and monitoring procedures as an initial start for a stronger ICT governance</li> </ul>

	2021	2022	2023
		<ul style="list-style-type: none"> <li>▶ TANTANA project has taken over the internet connectivity of the CdC offices from PASIE. It has also improved the internet connection in the annex building of the CdC.</li> <li>▶ Sound equipment was procured for the CdC for future communication events.</li> </ul>	<ul style="list-style-type: none"> <li>▶ The CdC management has boosted and promoted the usage of professional email accounts and available office tools</li> <li>▶ The 6 TF are also receiving IT equipment and training to maximise their use of the provided office tools</li> </ul>
Project coordination		<ul style="list-style-type: none"> <li>▶ The Project Steering Committee met on November 21 2022, to agree on the plans for 2023 and to take note of the mid-term report for 2022.</li> <li>▶ The Monitoring and Coordination Team (Équipe de Coordination et de Suivi, ECS) has met 9 times in 2022, in addition to daily contacts and interactions between the members of the ECS.</li> <li>▶ IDI team participates monthly in the Management meeting of the CdC (réunion de Staff) to inform on TANTANA activities and coordinate plans with the CdC.</li> <li>▶ Both long term technical advisers (LTAs) have moved to Madagascar and been onboarded locally, completing the IDI team on the ground.</li> <li>▶ The IDI team held two information sessions open to all CdC staff to provide status of the project and clarifications on its purpose and principles.</li> </ul>	<ul style="list-style-type: none"> <li>▶ The Project Steering Committee met on March 6th, 2023, to agree on the 2022 project performance report, revise the project result framework and discuss project status. Next meeting is scheduled on November 29th, 2023.</li> <li>▶ The Monitoring and Coordination Team (Équipe de Coordination et de Suivi, ECS) has met 8 times in 2023, in addition to daily contacts and interactions between the members of the ECS</li> <li>▶ IDI team participates every month in the Management meeting of the CdC (réunion de Staff) to inform on TANTANA activities and coordinate plans with the CdC</li> <li>▶ The ECS team produces the TANTANA newsletter to share updates on the project activities and upcoming dates. This is shared with the CdC, the resource people and the partners.</li> </ul>
International Stages			<ul style="list-style-type: none"> <li>▶ The conduction of audits of the Southern African Development Community (SADC)</li> <li>▶ The Southern Africa Development Community Organisation of Public Accounts Committees (SADCOPAC) forum on ethical public financial management and Accountability</li> <li>▶ The AISCCUF (Association des institutions supérieures de contrôle ayant en commun l'usage du français, association of SAIs using French) professional seminar on monitoring of Covid-19</li> </ul>

	2021	2022	2023
			<p>public spendings and implementation of sustainable development goals</p> <ul style="list-style-type: none"> <li>▶ The AFROSAI Women Leadership Academy</li> </ul>
Training		<ul style="list-style-type: none"> <li>▶ In person trainings during the visit of the peers:               <ul style="list-style-type: none"> <li>▶ Recommendations follow-up with CdC Morocco</li> <li>▶ Interview techniques with OAG Norway</li> <li>▶ Practical illustration of audit standards on an audit performed by CdC France</li> </ul> </li> <li>▶ Planning performance audits</li> <li>▶ Risk analysis</li> <li>▶ Audit report writing</li> <li>▶ Planning documents preparation</li> <li>▶ Gender audit training series provided by CAAF along with train-the-trainers session</li> <li>▶ Introduction to sampling techniques and designing a sampling strategy</li> <li>▶ Excel training for auditors and support functions</li> </ul>	<ul style="list-style-type: none"> <li>▶ A group of trainers selected from the participants of the Canadian Audit and Accountability Foundation (CAAF) 'train the trainers' session in 2022 was coached by CAAF and the project team to design and deliver gender trainings to the TF Antsirana and Fianarantsoa.</li> <li>▶ Advanced trainings were provided to the <i>cellule methodologie</i> with representatives of different functions of the CdC and a few PEA-P and ISSAI-certified members. Trainings included:               <ul style="list-style-type: none"> <li>▶ Report writing</li> <li>▶ Quality control</li> <li>▶ Evidence collection</li> <li>▶ Planning matrix</li> <li>▶ Risk analysis</li> <li>▶ Sampling</li> <li>▶ Training techniques</li> </ul> </li> <li>▶ They have been empowered to deliver the manuals introduction training to the TF Fianarantsoa and Toliara.</li> <li>▶ The Parquet received a dedicated training to design the support they wish to receive to better perform in their role as the prosecution.</li> </ul>
Synergies between the CdC and the stakeholders		<ul style="list-style-type: none"> <li>▶ The CdC has organized a meeting of the Project Support Group aiming at exchanging information and coordinating all partners of the institution. A dashboard has been prepared for a more holistic view on various projects supporting the institution.</li> </ul>	<ul style="list-style-type: none"> <li>▶ The CdC has organized a symposium to reflect as an institution on how to increase the impact of their control work.</li> <li>▶ Three TF supported for the presentation of the 2022 annual Public Report also held an awareness workshop with the local authorities in remote locations to help reduce issues in the management of public funds in decentralized instances.</li> </ul>

	2021	2022	2023
		<ul style="list-style-type: none"> <li>▶ The CdC participated in a fair organized by the Treasury department to present their mission and activities, amongst other stakeholders of the government. The CdC was represented in a discussion panel about public finance controls.</li> <li>▶ IDI took part in meetings and presentations with other technical and financial partners involved in Madagascar public finance sector where potential impact on CdC activities were discussed and synergies could be leveraged between the partners.</li> </ul>	<ul style="list-style-type: none"> <li>▶ IDI participated in various meetings and presentations with other technical and financial partners involved in Madagascar public finance sector where potential impact on CdC activities were discussed and synergies could be leveraged between the partners.</li> </ul>
Strategic management routines of the CdC			<ul style="list-style-type: none"> <li>▶ The greffe was supported to monitor and follow up more closely the execution and revision of the CdC annual work programme.</li> <li>▶ The indicators to assess the achievement of the CdC strategic plan were revised to be more realistic</li> </ul>

## Annex 4. Cumulative budget and actual costs per Project Components

Table - Cumulative budgeted and actual costs (USD) per Project Components up to 30 September 2023

TANTANA Project components	2020	2021	2022	2023	Cumulative budgeted costs USD	2020	2021	2022	Up to Sept 2023	Cumulative Actual Costs USD	Budget execution cumulative	Share of Component to Actual costs	Share of component compared to Budget
0	-	-			-	1,782				1,782			
1. Quality audit	125,223	50,330	308,326	256,750	740,629	6,070	49,027	201,214	371,649	627,960	85%	31%	30%
2. Jurisdictional controls	20,495	22,306	59,548	42,521	144,870	-	1,437	58,834	38,914	99,185	68%	5%	6%
3. Legal framework	-	3,866	140,891	121,837	266,594	-	19,325	224,317	47,904	291,546	109%	14%	11%
4. External communication	-	23,295	28,098	15,422	66,815	-	3,515	37,576	296	41,387	62%	2%	3%
5. Strategic management	7,669	28,461	64,327	145,855	246,312	-	4,123	78,854	16,057	99,034	40%	5%	10%
6. ICT Tools and internet	40,750	32,096	48,552	86,101	207,499	1,995	82,531	27,347	116,820	228,693	110%	11%	8%
7. Qualified and motivated staff	-	28,638	64,081	84,981	177,700	-	9,197	67,328	33,035	109,560	62%	5%	7%
8. Project management	66,722	189,415	248,134	115,192	619,463	20,309	222,340	227,576	74,110	544,335	88%	27%	25%
Total	260,859	378,407	961,957	868,659	2,469,882	30,156	391,495	923,046	698,785	2,041,700			

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