



Strengthening the Court of Accounts of Madagascar



TANTANA

USAID – IDI (Agreement No. 72068721IO00001)

Annual Work Program

2023

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Introduction

This document presents the 2023 vAnnual Work Plan for the project “Strengthening the Court of Accounts of Madagascar (TANTANA)”.

The terms of reference for the project are established by:

- The Agreement for Strengthening the Court of Accounts of Madagascar between USAID and IDI (ref 72068721IO00001). November 2020.
- The Document “Project to improve the management of public money through peer-based capacity development of SAI Madagascar 2020 – 2025”. Established by Cour des Comptes of Madagascar, IDI and USAID. November 2020.
- The Cooperation Agreement between the Cour des Comptes of Madagascar and IDI. November 2020.

The plan takes into account the draft Annual Work Program of the Cour des Comptes of Madagascar (CdC), also called PTA, which identifies the main audit tasks and activities to be carried out in 2023.

In [Section 1](#) we highlight the main achievements and the updated the Results Framework. In general terms, the project has made adequate progress. The component on Jurisdictional Control, one of the key priorities, has started the project activities despite some delays.

We identify the main priorities and deliverables planned for 2023 in [Section 2](#). We put the focus on supporting activities related to Audit Quality and to Jurisdictional Control. That will include the introduction of Audit Manuals and training on audit techniques. Additional high priorities are: (i) to deliver support to the strategic management cycle (budget-plan-reporting); (ii) to reinforce the Integrity and Ethical systems; (iii) to strengthen communication and stakeholders’ engagement; and (iv) to put in place an ICT governance. We will involve the Financial Tribunals in all the activities of the project and deliver specific support to audit activities, strategic management and communication.

Then, in [Section 3](#), we update the risk analysis and identify the main factors and the mitigation measures put in place. We do not consider Covid-19 as a particularly major risk. However, emerging risks related to new factors such as the national presidential elections in 2023 and the Russian aggression war in Ukraine need to be monitored closely to assess potential impacts on the project.

In [Section 4](#), we estimated the resources to be mobilized in 2023: Human Resources (1069 persondays) and the financial cost (1.12 million USD). More details are provided in the annexes.

1. Progress implementation 2022 : highlights

The project is progressing well, with most expected results completed for the period.

The deployment of both long-term technical advisors on the ground in Madagascar improved day-to-day support and interactions with the CdC and with their stakeholders, strengthening the relationship with the CdC and its network. Additionally, the possibility of travels to Madagascar opened doors to in-person support by the peers on selected audits and for communication, boosting the effectiveness of the project activities.

Most of the expected results for 2022 are met or well on track. The exception is the evaluation of the project delivery, which is planned for 2023, as the project has only effectively started full course during 2021.

An analysis on the independence of the CdC was produced and the recommendations were shared with government stakeholders and the international partners. There is a good chance that at least measures aiming at increasing the financial autonomy of the CdC will be enforced by 2023, giving way to a better control of their performance.

Table 1 Result Framework – List of Expected Results for 2020 – 2022

No	Expected results	Setting the indicator	Measurement and responsibility	Base	Target / Real	2020	2021	Target : 2022 Real : Mid-2022
4.1	Agreed support is implemented	Percentage of project activities agreed to in the annual plan completed during the year	SAI Annual Performance Report / Project Monitoring System	NA	Target	80%	90%	90%
					Real	(*)	(*)	79%
4.2	Broad participation of SAI staff	(a) Cumulative number of SAI staff participating in project-funded training - b) Female participation rate	ISA Annual Performance Report / Project Monitoring System	NA	Target	a) 20 b) 40	a) 40 b) 40	a) 60 b) 40
					Real	a) 30 b) 57%	a) 204 (main activities) b) 48%	a) 70 ¹ b) 47 %
4.3	Quality and relevant support	Average SAI staff satisfaction and perceived project quality, on a scale of 1 to 5	Annual anonymous survey of all staff	NA	Target	NA	4	4
					Real		(Feed-back satisfaction from webinars in average >4)	4.39 Average rating on trainings and activities satisfaction survey
4.4	Active partnerships	Cumulative number of providers involved in providing support through the project. Examples: SAI, university or school, regional organization and civil society organizations, including organizations working on gender equality.	Project monitoring system	NA	Target	2	3	4
					Real	3 SAI (1 University 1 ECA)	4 SAIs	4 SAIs (1 EITI)
4.5	Effective project delivery	General conclusion of the project evaluation (scale: project results entirely / mostly / partially / not achieved)	Evaluation reports published on IDI website	NA	Target			Mostly
					Real			Planned for 2023

Legend

(*) The project agreement was signed on November 20, 2020. Activities planned for December 2020 were all carried out, further activities were added (e.g. support to Covid-19 audits).

Target achieved - In progress: final target to be measured by a satisfaction survey

¹ If one CdC staff member has participated to multiple activities, they have only been counted once.

Although the budget implementation rates were low (12%) in 2020 at the start of the project, they have been on track since 2021 with less than 5% deviation between actual and budgeted expenditure.

For more information on progress implementation, please see the TANTANA Performance Report September 30, 2022 (sent to USAID on October 26, 2022)

The project management practices are well in place.

2. Main priorities for 2023 & related deliverables

During 2023 we will focus on the following priorities:

C1 Quality Audit

- Provide intensive on-the-job support to selected audit assignments, including:
 - o Follow-up of Covid-19 audit recommendations & Government Action Plan.
 - o 2 Compliance / Performance Audits (including one on gender)
 - o 1 Financial Audit
 - o Financial audit of the Southern African Development Community (SADC) institutions
 - o 2 Audits to be carried out by the Financial Tribunals

To be noted that the CdC and IDI have agreed on a protocol for support to audit activities in 2023, to lay down the commitments of parties involved. The protocol aims to have more regular and substantive interactions between the audit teams and the assigned peers, to maximize the technical support, and also to share internally and externally on achievements and learnings from the support provided.

- Support for delivering a Public Policy Evaluation. The theme will be decided in close coordination with the Parliament's commission.
- Introduce Audit Manuals, delivering training on audit techniques and building methodological capacity.

Component C2 – Jurisdictional Control

- Support the clearing of pending accounts (only for the central government budget).
- Perform an analysis of the current systems and procedures for jurisdictional control; identify areas for improvement.
- Deploy INFO-TF (an IT management system developed by the EU): encourage and facilitate the use of the system by all the Financial Tribunals and introduce the system in the CdC. This activity will be coordinated with the EU.
- Facilitate the access to the Ministry of Finances information systems.

C3 External Communication & stakeholders' engagement

- Organize a *Colloque* (symposium) on Public Financial Management gathering key national institutions and stakeholders.
- Support for designing & putting in place a communication plan for the 2023 annual report (*Rapport Public*).
- Support the presentation of the *Rapport Public* in the regions, through the Financial Tribunals.
- Support the design & implementation of a communication plan for the audit reports.
- Support the use of the CdC website and social media.
- Support selected Financial Tribunals in communication activities related to audits.

C4 Constitutional and legal framework.

- Advocate for increasing the budget of the CdC to enhance capacity and financial autonomy. To this end, the project will support the budget procedure of the CdC to make it more credible and will work in coordination with Technical and Financial Partners (IMF, WB...).

C5 Strategic management

- Review the Ethical and Integrity system to ensure compliance with the Code of Ethics of INTOSAI (ISSAI 130).
- Deliver training on Ethics and Integrity in the public and SAI context.
- Support the strategic management framework:
 - o Review Strategic Plan’s indicators
 - o Preparation of the 2024 budget.
 - o Preparation of the 2024 operational plan procedure.
 - o Production of the 2022 Annual Performance Report.
- Support the Financial Tribunals in strategic management cycle.

C6 ICT tools and internet

- Support the establishment of ICT governance.
- Deliver ICT equipment and licenses to the Financial Tribunals.
- Deliver additional ICT equipment and licenses to the CdC.
- Support the implementation of the MS 365 platform.
- Deliver training to the clerical staff (*greffiers*) on office and administration tools.
- Deliver training on data analysis using Excel.

C7 Qualified and motivated Staff – HR

- Organize a series of gender awareness seminars at the Financial Tribunals to be delivered by the trainers trained by the Canadian Audit & Accountability Foundation.
- Prepare a professional training plan:
 - o Carry out a “gap analysis” to identify CdC needs and specifics areas of staff competences to be developed.
 - o Coordinate with the training program of the ENMG (National school for magistrates and clerks).

C8 project Management

- Strengthen the integration of the project into the day-to-day activities of the CdC:
 - o Monthly participation in the CdC management meeting (Staff meeting).
 - o Organize information sessions with the CdC staff.
- Increase interaction with the Financial Tribunals.

The Milestones by SAI capacities are listed in the following table:

Annual Work Program 2023 - Milestones

SAI capacities and outputs (project components)	Milestone 2023	Tentative Deadline
1. Audits of high national relevance are conducted and reported based on ISSAIs	1.1 The CdC publishes an audit report on gender issues (supported on-the-job).	Q4
	1.2 The CdC publishes 2 compliance/performance audit reports (supported on-the-job).	Q4
	1.3 The CdC publishes a financial audit report (supported on-the-job).	Q4
	1.4 The CdC publishes a follow-up report on Covid-19 audits (supported on-the-job).	Q4
	1.5 The Financial Tribunal published a report (supported on-the-job).	Q4

	1.6 Audit Manuals adopted, introduced and disseminated within the CdC's staff.	Q3
2. Quality and efficiency of the jurisdictional controls ("traditional mission") are enhanced	2.1 A list of measures to improve the jurisdictional procedure is submitted to the President of the CdC.	Q3
3. The CdC external communication is improved, including communication with the National Assembly, government, civil society and media	3.1 The CdC approves the Communication plan for enhancing the presentation of the <i>Rapport Public</i> and involving the Financial Tribunals.	Q3
	3.2 A summary of the <i>Rapport Public</i> is published in Malagasy.	Q4
	3.3 A symposium (Colloque de la CdC) on Public Financial Management is held (participants include key stakeholders).	Q3
	3.3 The CdC keeps the webpage updated (reports & main news).	Q4
4. The legal framework is improved, and institutional independence strengthened	4.1 A meeting of the Project Support Group is organized to present to the Annual Program of the CdC and identify financial needs.	Q1
5. Strategic management and core internal governance systems are strengthened	5.1 The CdC adopts the 2024 Annual Work Program (PTA360) (<i>Programme de vérification</i>).	Q3
	5.3 The CdC publishes the 2022 Annual Performance Report.	Q4
	5.4 An Action Plan to enhance Ethics and Integrity framework is submitted to the President of the CdC.	Q3
6. Digital tools and software are utilized for greater audit quality and organizational efficiency	6.1 Interconnection enhanced at the CdC.	Q3
	6.2 The project team delivers the ICT equipment and the TFs put it in operation.	Q3
	6.3 Initial ICT Governance structures and procedures are in place.	Q2
7. A sufficient number of qualified and motivated staff (female and male) are available	7.1 Gender awareness training delivered in at least 2 of the Financial Tribunals and staff acquire core learning objectives in Gender issues (following CAAF workshops).	Q4
	7.2 The CdC approves the Professional Training Plan 2024	Q4
	7.3 At least 1/3 of clerical staff received training on office management tools.	Q3
8. Project management	8.1. The ECS delivers two information sessions on the project addressed to CdC's staff.	Q4

We have also planned additional project tasks (training, workshops, coaching, analysis and studies...), see the list of tasks in [Annex-2 TANTANA AWP23 – Tasks by component](#).

The provisional calendar for key activities in 2023 is presented in [Annex-3 TANTANA provisional calendar](#)

3. Assumptions and risk analysis

This document has been prepared taking the draft CdC's Annual Work Plan for 2023 (PTA360 2023), which includes an initial budget estimate; priorities and activities are therefore aligned.

Our risk analysis for 2023 has identified the following:

- As regards to **Covid-19**, we consider that the measures already in place adequately mitigates the risk. Nevertheless, we will be attentive to any resume of the pandemic crisis and be ready to react promptly and, if necessary, reactivate the mitigation measures.
- Two new risks are added:
 - o The **National elections** scheduled for the last quarter of 2023 might impact the work of the CdC by exerting political pressure and harming its independence: (i) obstructing the control activities (e.g. access to auditees, controls on-the-spot...) and; (ii) publishing and communicating audit reports.
 - o The impact of the **Russian aggression war in Ukraine**, which should be followed closely. The project might be impacted by (i) high inflation (increasing the delivery cost); (ii) public budget cuts (that might jeopardize USAID project funding and SAI's peer SAI participation); and air travel disruption (putting in question peers in-person support).

Control measures to mitigate those risks are listed in the table below.

Risk analysis – Situation in November 2022		
Risk factors	Risk sub-factors	Control measures
1. Government and Parliament not endorsing the SAI vision	1.1. Insufficient institutional communication	Development of relations with government and parliament
	1.2. Lack of alignment of the work of the Court with the vision and priorities of the Government	Involvement of the government and parliament in the implementation of the project through continuous dialogue
2. Non-adherence of development partners	2.1. Insufficient information exchange system with partners	Exchange and regular collaboration with development partners
3. Insufficient financial resources for the project	3.1. Insufficient development partners to finance the project	Awareness, involvement and mobilization of several partners in the implementation of the project
		Build partners' confidence in the internal coordination mechanism put in place
	3.2. Lack of coordination of support from development partners	
4. Staff not involved in the implementation of the project	4.1. Staff who do not share the Court's vision	Staff awareness
	4.2. Unmotivated staff	Improvement of the motivation system of verifiers
5. Lack of human resources planning	5.1. Insufficient number of verifying magistrates to cover	Advocacy for staff recruitment

	all the tasks provided for in the project	Collaboration with peer SAIs for capacity building
	5.2. Capacity shortages professional	Establishment of a dedicated team
	5.3. Insufficiency or even absence of a structure dedicated to the implementation of the project	
6. Insufficient quality of support	6.1. Uncoordinated support	Strong and clear project management and coordination routines
	6.2. Lack of cultural sensitivity of support	Training of all resource persons in culture and country systems
	6.3. Support not relevant as to the most critical needs	Annual experience sharing of resource persons
	6.4. Support not adopted to absorption capacity	Resident advisors
	6.5. Support not adjusted to opportunities	
7. Insufficient frequency of support	7.1. Resource persons not available for key areas	Clarify availability of resource persons before committing to support areas
	7.2. Mobilized resource persons not able to contribute as expected	Make resource person agreements
	7.3. Funding less than expected or required	Mobilize several donors in a pool arrangement for the project
8. Persistence of the Covid- 19 pandemic	8.1. Difficulties in defining and planning activities.	No longer applicable
	8.2. Limitations trips, meetings, audit on-the-spot ...	Remotes activities can be easily resumed (webinars, online workshop, meetings in Teams, online support...)
	8.3. Impossibilities/difficulties in carrying out presential activities.	See before
	8.4. Difficulties in quickly deploying long-term advisors.	No longer applicable
		Gradual deployment of advisors (LTA and LTC) in 2021 and 2022.
		Measures to strengthen governance and strong leadership at the very beginning of the Project (more frequent ECS meetings, launch seminar and for Pairs, regular contacts, open "channels" of collaboration in Teams, etc.

<p>9. National elections in Q4 2023 The National elections scheduled for the last quarter of 2023 might impact the work of the CdC by exerting political pressure and harming its independence</p>	<p>9.1. Obstructing the control activities (e.g. access to auditee, control on-the-spot...). 9.2. Obstructing publishing and communicating audit reports.</p>	<p>Plan audit and control on-the-spot and communication activities taking into account electoral calendar. Work closely with International Technical and Financial Partners and keep informed on on-going activities and eventual problems.</p>
<p>10. Russian aggression war in Ukraine</p>	<p>10.1. High inflation (increasing the delivery cost) 10.2. Cuts in public budget (that might jeopardize USAID project funding and SAI's peer SAI participation); 10.3. Travel disruption (putting in question peers in-person support).</p>	<p>Monitor risks and anticipate potential impact and alternative measures: review priorities, re-schedule activities, shift for remote support...</p>

4. Mobilization

Human Resources

The Human Resources planned for 2023 amount to 1069 days. They are provided by IDI and peer Supreme Audit Institutions. See the table below for more details.

Human Resources / 2023	Planned days
IDI	622
Eduardo Ruiz (manager)	186
Tasiha Andriambelo (LTA)	198
Nils Voesgen (LTA)	189
Alain Memvuh	20
Ola Hoem	13
Laurent Soublin	4
Jostein Tellnes	4
Jill Marshall	3
Freddy Ndjemba	3
Einar Gørrissen	2
SAI Norway	107
SAI France	173
SAI Maroc	107
SAI various peer	60
Grand Total	1069

Financial resources – Costs estimate

The total financial resources planned for 2023 amount to **1.12 million USD** (including cost share). The table below shows that expenditure would concentrate in:

- C1 Support to audit activities
- C3 Communication, which also includes the support to the presentation of the Annual Audit Report, “*Rapport Public*”)
- C5 Support to strategic change framework
- C6 mainly ICT equipment and connectivity
- C8 On-the-ground support and coordination provided by the IDI team

TANTANA - Annual Work Plan 2023	
Project Component	Budgeted costs USD
C1 High Quality Audits	\$353 699
C2 Traditional mission audits	\$48 754
C3 Visibility and Communication	\$153 188
C4 Legal Framework	\$15 449
C5 Strategic change Management	\$153 361
C6 Digital tools & software	\$123 323
C7 HR and Professional Development	\$84 811
C8 Project Management and Coordination	\$186 995
Grand Total	\$1 119 581

See [Annex-1 TANTANA AWP23](#) – Detailed costs estimate by component for more details.

Annexes

Annex-1 TANTANA AWP23 – Detailed costs estimate by component

Component	Jan-Oct 2022	2023
	Actual expenditure (USD)	Budgeted costs (USD)
C1 High Quality Audits	\$150 056	\$353 699
a. Personnel	\$59 304	\$72 224
IDI Direct Staff Costs	\$59 304	\$72 224
c. Travel	\$29 381	\$125 618
Accommodation and conference costs	\$8 530	\$52 071
Per diem non IDI staff	\$1 458	\$50 065
Travel expense, non-reportable	\$2 744	
Travel non IDI staff	\$16 649	\$23 482
h. Other Direct Charges	\$209	\$2 018
Graphic design		\$2 018
Postage	\$81	
Telecom	\$128	
i. Indirect Charges	\$20 278	\$20 361
IDI Allocated Overhead Costs	\$11 864	\$8 813
IDI Allocated Staff Costs	\$8 413	\$11 548
L1. Cost Share	\$40 884	\$133 478
In-kind contributions estimate	\$40 884	\$133 478
C2 Traditional mission audits	\$22 342	\$48 754
a. Personnel	\$9 796	\$6 936
IDI Direct Staff Costs	\$9 796	\$6 936
c. Travel	\$5 371	\$15 254
Accommodation and conference costs		\$8 697
Per diem non IDI staff		\$1 345
Travel non IDI staff	\$5 371	\$5 212
f. Contractual		\$9 269
Professional support fees		\$9 269
i. Indirect Charges	\$3 131	\$2 036
IDI Allocated Overhead Costs	\$1 815	\$881
IDI Allocated Staff Costs	\$1 316	\$1 155
L1. Cost Share	\$4 043	\$15 258
In-kind contributions estimate	\$4 043	\$15 258
C3 Visibility and Communication	\$66 587	\$153 188
a. Personnel	\$22 893	\$44 397
IDI Direct Staff Costs	\$22 893	\$44 397
c. Travel	\$11 494	\$60 862
Accommodation and conference costs	\$2 088	\$31 126
Per diem non IDI staff	\$3 452	\$16 252
Salary compensation allowance		\$368

Travel expense, non-reportable	\$3 079	\$1 494
Travel non IDI staff	\$2 875	\$11 621
d. Equipment	\$13 699	
IT equipment	\$13 699	
f. Contractual		\$2 630
Professional support fees		\$2 630
h. Other Direct Charges	\$248	\$22 517
Graphic design		\$22 490
Office requisitions	\$21	
Official dinner and social	\$142	
Postage	\$43	
Telecom	\$43	\$27
i. Indirect Charges	\$7 470	\$12 298
IDI Allocated Overhead Costs	\$4 242	\$5 323
IDI Allocated Staff Costs	\$3 077	\$6 975
Other service	\$151	
L1. Cost Share	\$10 783	\$10 484
In-kind contributions estimate	\$10 783	\$10 484
C4 Legal Framework	\$23 388	\$15 449
a. Personnel	\$14 085	\$11 601
IDI Direct Staff Costs	\$14 033	\$11 601
Social security tax	\$52	
c. Travel	\$3 538	
Accommodation and conference costs		
Salary compensation allowance		
Subsistence expense, reportable	\$120	
Subsistence expense, taxable	\$368	
Travel expense, non-reportable	\$3 050	
i. Indirect Charges	\$4 866	\$3 381
IDI Allocated Overhead Costs	\$2 871	\$1 463
IDI Allocated Staff Costs	\$1 995	\$1 918
L1. Cost Share	\$899	\$467
In-kind contributions estimate	\$899	\$467
C5 Strategic change Management	\$27 879	\$153 361
a. Personnel	\$20 910	\$44 729
IDI Direct Staff Costs	\$20 910	\$44 729
c. Travel		\$70 085
Accommodation and conference costs		\$43 881
Per diem non IDI staff		\$7 846
Salary compensation allowance		\$368
Travel expense, non-reportable		\$1 494
Travel non IDI staff		\$16 495
h. Other Direct Charges		\$1 009
Graphic design		\$1 009

i. Indirect Charges	\$6 970	\$13 070
IDI Allocated Overhead Costs	\$4 040	\$5 657
IDI Allocated Staff Costs	\$2 930	\$7 413
L1. Cost Share		\$24 468
In-kind contributions estimate		\$24 468
C6 Digital tools & software	\$28 188	\$123 323
a. Personnel	\$11 925	\$24 099
IDI Direct Staff Costs	\$11 925	\$24 099
c. Travel		\$1 681
Accommodation and conference costs		\$1 681
d. Equipment		\$15 898
IT equipment		\$15 898
f. Contractual		\$57 579
Professional support fees		\$57 579
h. Other Direct Charges	\$12 347	\$14 965
Service Agreements	\$1 679	
Software	\$3 273	\$9 080
Telecom	\$7 396	\$5 884
i. Indirect Charges	\$3 915	\$6 855
IDI Allocated Overhead Costs	\$2 269	\$2 967
IDI Allocated Staff Costs	\$1 646	\$3 888
L1. Cost Share		\$2 246
In-kind contributions estimate		\$2 246
C7 HR and Professional Development	\$21 936	\$84 811
a. Personnel	\$12 868	\$35 411
IDI Direct Staff Costs	\$12 868	\$35 411
c. Travel	\$739	\$34 358
Accommodation and conference costs		\$20 126
Per diem non IDI staff		\$1 726
Travel non IDI staff	\$739	\$12 506
f. Contractual	\$4 218	\$3 725
Professional support fees	\$4 218	\$3 725
i. Indirect Charges	\$4 110	\$9 709
IDI Allocated Overhead Costs	\$2 382	\$4 202
IDI Allocated Staff Costs	\$1 728	\$5 507
L1. Cost Share		\$1 608
In-kind contributions estimate		\$1 608
C8 Project Management and Coordination	\$198 413	\$186 995
a. Personnel	\$57 515	\$62 813
IDI Direct Staff Costs	\$56 900	\$62 813
Relocation costs LTAs	\$422	
Social security tax	\$193	
c. Travel	\$23 268	\$5 344
Accommodation and conference costs	\$157	\$1 830

Consumables	\$743	
Per diem non IDI staff	\$187	
Salary compensation allowance		\$526
Subsistence expense, reportable	\$711	
Subsistence expense, taxable	\$1 337	
Travel expense, non-reportable	\$20 133	\$2 989
f. Contractual	\$9 263	\$7 173
Professional support fees	\$9 263	\$7 173
h. Other Direct Charges	\$575	
Office requisitions	\$7	
Postage	\$166	
Printing of professional materials	\$234	
Telecom	\$19	
Translation & interpretation fee	\$148	
i. Indirect Charges	\$19 701	\$18 260
IDI Allocated Overhead Costs	\$11 564	\$7 903
IDI Allocated Staff Costs	\$7 942	\$10 357
Other service	\$196	
L1. Cost Share	\$88 091	\$93 405
Government share estimate	\$85 844	\$93 405
In-kind contributions estimate	\$2 246	
Grand Total	\$538 788	\$1 119 581

Annex-2 TANTANA AWP23 – Tasks by component

Task Name
C1 High quality audits in line with ISSAIs
C1a Overall annual audit planning, quality control, quality assurance and reporting
Facilitating the preparation of the CdC annual programme for 2024
Overall support to developing quality control & assurance function
Facilitating quality control of audit assignment in 2022
Facilitating quality control of audit assignment in 2023
Audits of FY 2023 on-the-job advice for overall planning, quality control and reporting
Audits of FY 2024 on-the-job advice for overall planning, quality control and reporting
C1b Policy and routines for adoption and implementation of audit manuals and guidelines
Support for adoption and customization of manuals - workshop 1
C1c Compliance audits and capacities
General training and advice for developing compliance audit capacity in CdC
Intensive on-the job support for compliance audits - 2023 topic
Support to trips related to controls on-the-spot
Working session with peers on planning
Working session with peers on fieldwork
Working session with peers on reporting
Summary presentation and sharing with SAI Madagascar, peers and external stakeholders
C1d Public policy evaluation and performance audit capacities
Performance audit
Intensive on-the job support for performance audit - Rice audit
Summary presentation and sharing with SAI Madagascar, peers and external stakeholders
Intensive on-the job support for performance audit - Transferts & subventions
Summary presentation and sharing with SAI Madagascar, peers and external stakeholders
Intensive on-the job support for performance audits - 2023 topic with SAI Norway
Support to trips related to controls on-the-spot
Working session with peers on planning
Working session with peers on fieldwork
Working session with peers on reporting
Summary presentation and sharing with SAI Madagascar, peers and external stakeholders
Intensive on-the job support for performance audits - 2023 topic with SAI France
Support to trips related to controls on-the-spot
Working session with peers on planning
Working session with peers on fieldwork
Working session with peers on reporting
Summary presentation and sharing with SAI Madagascar, peers and external stakeholders
Public Policy evaluation
Intensive on-the job support to Public Policy Evaluation - 2023 topic
Support to trips related to controls on-the-spot
Working session with peers on planning
Working session with peers on fieldwork
Working session with peers on reporting
C1e Information Technology audits and capacities

General training and capacities for audit of Information Technology related risks
On-the-job guidance for audit of ICT risks - 2023 topic
Support to trips related to controls on-the-spot
Working session with peers on planning
Working session with peers on fieldwork
Working session with peers on reporting
Summary presentation and sharing with SAI Madagascar, peers and external stakeholders
C1f Gender and diversity related audits and competencies
General training and capacities for audit of Gender, diversity and inclusion topics
On-the-job guidance for audit of Gender, diversity and inclusion - 2023 topic
Support to trips related to controls on-the-spot
Working session with peers on planning
Working session with peers on fieldwork
Working session with peers on reporting
Summary presentation and sharing with SAI Madagascar, peers and external stakeholders
Coordination with PRODIGY World Bank project for CISA certification of SAI auditors
C1g General policy for follow-up audits and overview of status of audit recommendations
Workshop on follow-up of audit recommendations
On-the-job guidance to follow-up audits - Covid-19 audits
Support to trips related to controls on-the-spot
Working session with peers on planning
Working session with peers on fieldwork
Working session with peers on reporting
Summary presentation and sharing with SAI Madagascar, peers and external stakeholders
C1h Financial audits and capacities
General training and advice for developing financial audit in CdC
On-the job guidance for financial audit - INSTAT audit
On-the job guidance for financial audits - SADC audit
Support on planning and upskilling SAI auditors leading to the audit
Working session with peers on planning
Working session with peers on fieldwork
Working session with peers on reporting
Summary presentation and sharing with SAI Madagascar, peers and external stakeholders
C2 Traditional mission audits and jurisdictional controls
Overall support to improve jurisdictional controls
Working session with peers 2023 to clear pending accounts and identify areas for improvement in the procedure
Support for deploying INFO TF: extension to CdC Madagascar and encouraging use by all the Financial Tribunals
Dealing with backlog of pending accounts
Workshops with Public Treasury and Ministry of Finance stakeholders
Facilitate access to public finance systems within Ministry of Finance
Awareness and sharing sessions with the public accountants in regions
C3 External communication
Overall support to Communication function
Support the design & implementation of a communication plan for the audit reports

Support selected Financial Tribunals in communication activities related to audits
Support the use of the CdC website and social media
Support SAI contribution to stakeholders' events
On-the-job guidance for the presentation of the Rapport Public 2023
Report finalisation workshop
Press conference with lunch
Annual report presentation
Support the presentation of the Rapport Public in the regions, through the Financial Tribunals.
Support for designing & putting in place a communication plan for the 2023 annual report
National events or professional seminars to promote good governance
Organize a Colloque (symposium) on Public Financial Management gathering key national institutions and stakeholders
Development of a communication committee with the support of an intern
C5 Strategic change management and internal governance
C5a Strategic change management 2022
Annual performance report for SAI Madagascar
Annual performance report 2022
Support the strategic management framework for the CdC and Financial Tribunals
Annual seminar for strategic management and planning 2023
Ongoing support for improving internal governance
Support participation to IDI Management Development program
Support participation to other international events or development programs
C5b Code of ethics
Deliver training on Ethics and Integrity in the public and SAI context - Workshop 1 on ethics 2023
Deliver training on Ethics and Integrity in the public and SAI context - Workshop 2 on ethics 2023
C6 Digital tools and software
C6a Develop an ICT strategy and establish basic ICT governance
Development and implementation of an ICT strategy
Design and implementation of basic ICT policies and standards
Provide training to ICT team
C6b ICT tools and internet for easy communication
Deliver additional ICT equipment and software licenses for the CdC - Phase 2
Deliver ICT equipment and software licenses to the Financial Tribunals
Deliver training to the clerical staff (greffiers) on office and administration tools - Workshop 2 on facilitation of ICT tools and internet use for communications
Workshop 3 on facilitation of ICT tools and internet use for communications
C6c Digitalization of the audit process and archiving
Archive management system selection and development
Archive management system rollout and training
C6d Adoption and use of software analysis tool for statistical sampling and analysis
Deliver training on data analysis using Excel
C7 HR and professional development
C7a HR strategy and plan for training and professional development
Carry out a "gap analysis" to identify CdC needs and specifics areas of staff competences to be developed
Rollout of training series
Coordinate with the training program of the ENMG

C7b Mainstreaming gender in the management of SAI's Human Resources
Gender trainings at CdC
Organize a series of gender awareness seminars at the Financial Tribunals to be delivered by the trainers trained by the Canadian Audit & Accountability Foundation
Participation in IDI gender-related initiatives across SAIs
C8 Project management and coordination
Continuous project management and coordination
Continuous project management and coordination 2023
Project evaluation and impact assessment
Preparing Project mid-term evaluation
Staffing, logistical arrangements in Tana and travels
Local coordinator
IDI travels
IDI travels 2023
SAI Madagascar cost share
2023 SAI Madagascar cost share estimate

Annex-3 TANTANA provisional calendar

This list is not comprehensive as more activities will take place during 2023 although dates have not been defined yet.

Activity	Provisional dates
Training series on Excel	Throughout the year
Training on manuals and methodology	February 6-14, 2023
Training on Gender, Diversity and Inclusion in Financial tribunals	February 13, 2023
Workshop with peers on jurisdictional controls	March 20, 2023
Symposium on Public Finance management	March 27, 2023
Workshop on INFO TF software for jurisdictional controls with Financial Tribunals	April 17, 2023
Workshop on Ethics and Integrity	May 22, 2023
Review of the indicators set in the strategic plan	June 2023
Gap analysis on Human Resources	July 2023
Strategic planning seminar for the CdC	October 9-13, 2023
Strategic planning seminar for the Financial Tribunals	October 16-20, 2023