Strengthening the Court of Accounts of Madagascar

TANTANA

USAID – IDI (Agreement No. 72068721IO00001)

Mid-2021 Performance Reporting

July 2021

Contents

Introduction

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

The terms of references for the project are established by:

- The Agreement for Strengthening the Court of Accounts of Madagascar between USAID and IDI (ref 72068721IO00001). Nov 20.
- 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. Nov 20.
- The Cooperation Agreement between the Cour des Comptes of Madagascar and IDI. Nov 20.
- The Annual Plan 2020-21 adopted by the Project Steering Committee on 4 February 2021.

The document assesses the overall progress made during the period and reports on the results achieved, the performance indicators, the activities carried out and the resources mobilized. It also refers to the project risks and the activities planned for the second half of 2021.

Overall progress

The covid19 pandemic is severely impacting the implementation and performance of the project. The confinement measures, the travel restrictions and the constraints for organizing meetings have hindered the working conditions in Madagascar. Consequently, the Court of Accounts of Madagascar (*Cour des Comptes de Madagascar*, CdC) reshaped or postponed certain activities.

The project has adapted to the situation by redefining its priorities and adjusting the plans. Despite of the constrains, the project has managed to attain the main objective for the period: "*to ensure a smooth start by establishing the necessary organization, routines and networks*".

The project has moved focus and significantly increased the support to Covid19 related audits (a top priority for CdC). The audits are expected to be completed and presented to stakeholders and citizens by the last quarter of 2021. The interaction with the Malagasy auditors in this activity should have, in the short term, a positive impact on the quality of the audit carried out by the CdC and on the introduction of international standards and good practices.

Furthermore, the project has given priority to deliver the ICT equipment, to ensure connectivity and working capacity for the auditors. This should have an immediate positive impact on the CdC by providing a more secure platform for managing and sharing data, communicating, and allowing collaborative work. In the long-term, it will facilitate the introduction of audit digital tools.

Finally, the project has planned and initiated activities in all the components; additional deliverables are expected by the end of 2021.

All these indicates that the project, overall, is progressing at the right track and is already contributing to the achievement of the three Strategic Outcomes of the CdC:

1. The SAI contributes to promoting the integrity, accountability and transparency of public bodies taking into consideration the State priorities.
2. The SAI's actions are credible, visible and accessible to the general public.
3. The SAI promotes a transparent and performance culture in order to become a model institution.

Result achieved & performance indicators

The project is still at an initial stage of implementation; the data available is limited and reporting towards performance indicators would not provide robust information yet. Nevertheless, Table-1 in next page provides a preliminary updated status of the "Results Framework"[1] with performance indicators and targets referring to 2020 & 2021.

Most of the relevant targets for the 2020 Expected Results (project inputs level) were achieved:

- Indicator for Expected Result 4.1 (Agreed support is implemented) is difficult to measure, since the agreement was signed at the end of November and the activities were rescheduled following Covid19. Nevertheless, the other indicators and trends, and the number of activities carried out show that the level of support implemented in 2020 was positive.

- The indicators for the Expected Result 4.2 (Broad participation of SAI) staff exceeds the targets. There is a larger actual involvement of staff than expected, as well as a higher rate of female participation. See Annex-1 for more data regarding the CdC staff involved in main activities and details of the male/female participation.

- The indicator for the Expected Result 4.3 (Active partnerships) has also exceeded the target. Three SAI (France, Morocco and Norway) have been providing support to the project. Moreover, a professor from the University of Paris-Dauphine[2] and a senior staff from the European Court of Auditors were also involved in the project.

For 2021 all indicators show a positive trends and targets are expected to be met; that needs, nevertheless, to be confirmed at the end of the year.
The positive trend of the indicators at the level 4 (Project Inputs) would contribute - in the middle and long term- to achieving the Expected Results at higher levels,:

- Level 1 SAI Impact
- Level 2 SAI Strategic outcomes
- Level 3 SAI capacities and strategic outputs

Malagasy CdC´s magistrates auditing Covid19 related programs. April 21.

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[1] See in Annex-2 the Project Result Framework.
[2] Mireille RAZAFINDRAKOTO, Directrice de recherche à l'IRD (Institut de Recherche pour le Développement)

Table-1 Result Framework – List of Expected Results for 2020 & 2021

No	Expected results	Setting the indicator	Measurement and responsibility	Base	Target / Real	2020	2021
4.1	Agreed support is implemented	Percentage of project activities agreed to in the annual plan completed during the year	SAI Annual Performance Report / Project Monitoring System	NA	target	80%	90%
					Real	(*)	
4.2	Broad participation of SAI staff	(a) Cumulative number of SAI staff participating in project-funded training - b) Female participation rate	ISA Annual Performance Report / Project Monitoring System	NA	target	a) 20 b) 40	a) 40 b) 40
					Real	a) 30 b) 57%	a) >123 (main activities) b) 50%
4.3	Quality and relevant support	Average SAI staff satisfaction and perceived project quality, on a scale of 1 to 5	Annual anonymous survey of all staff	NA	Target	NA	4
					Real		(Feed-back satisfaction from webinars in average >4)
4.4	Active partnerships	Cumulative number of providers involved in providing support through the project. Examples: SAI, university or school, regional organization and civil society organizations, including organizations working on gender equality.	Project monitoring system	NA	Target	2	3
					Real	3 SAI (1 University 1 ECA)	3 SAI

Legend

(*) The project agreement was signed in 20 November 2020. Activities planned for Dec 20 were all carried out, further activities were added (eg support to covid19 audits).

Target achieved - In progress: final target to be measure at the end of the year

Summary of key achievements and activities

The key achievements and activities for the period are summarized below:

- Launching the project by organizing different events aimed at: (i) ensuring the engagement of staff, peers and stakeholders, and; (ii) increasing the visibility of the CdC. This includes:
  - Webinar for the Peers
  - Workshop for all staff of the CdC (more than 100 participants)
  - Seminar for the Financial Tribunals (*Tribunaux Financiers*, TF)
  - Kick-off seminar - ceremony
  - Press and communication on the launching of the project

  Components targeted: C3, C4, C5, C7, C8[3]

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

- Establishment of good practices and work, documentation and reporting routines:
  - The Project Steering Committee hold the first meeting on the 4th of February 2021.
  - The Monitoring and Coordination Team (Equipe Coordination et Suivi, ECS) has established its modus operandi. The ECS has met 18 times; in addition, there are daily contacts and interactions among the members of the ECS.
  - A collaborative platform has been established in Microsoft Teams for filing and sharing documentation and communicating among project participants. A Data base for the project has been set-up. These arrangements need to be fine-tuned by the end of the year, once the Long-Terms Advisors are recruited (see last bullet).
  - All teams in charge of implementing the components (Malagasy auditors and peers) have been composed and have met. In January, the teams reviewed the 2021 programme in the light of the pandemic, established the action plans and initiated activities.
  - A group of the Malagasy auditors responsible for each component (*Responsables des composants*) has been established to coordinate the activities of the project. The group has met twice in 21.
  - Recruitment of the Local Logistic Coordinator (LLC), in post in June.
  - The recruitment of 2 Long Term Technical Advisers (LTAs) has been completed, they are expected to be deployed by September 2021.

Component targeted: C8
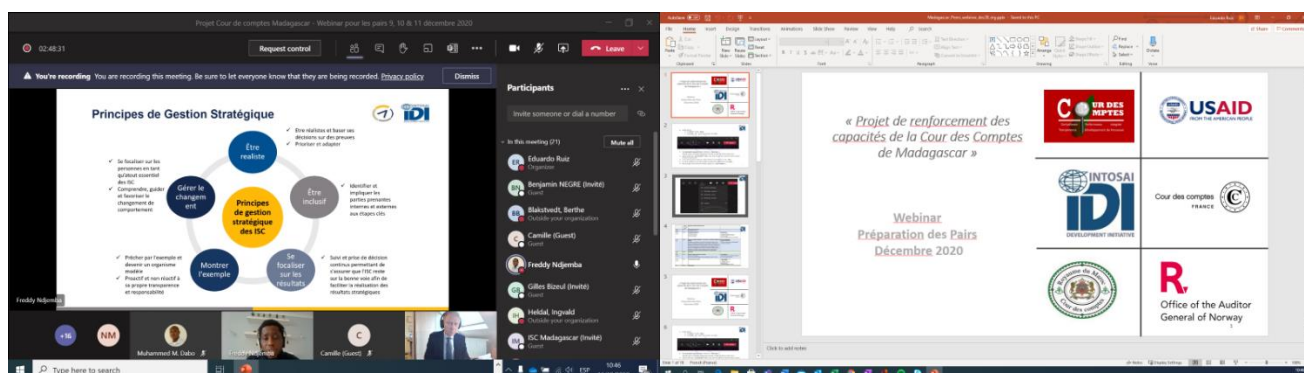
Webinar for the Peers, screen picture. December 21

- Establishment of the platforms for working with stakeholders:
  - The TFs have been integrated into the project. TFs are represented in the Project Steering Committee and in most of the project component teams. They also participate in webinars and workshop.
  - The peer institutions, SAIs from France Morocco and Norway are well involved in the project and are providing support in different areas.
  - The CdC has organised a meeting of the Project Support Group aiming at exchanging information and coordinating all partners of the institution. Following the meeting, the project is coordinating concrete initiatives with UNDP, the WB, PASIE and the EU.

Components targeted: C8

- Support to covid19 related audits. This has involved workshops, on-the-job training, coaching and sharing methodological material and good practices. The audits supported are:
  - Compliance audit of the covid19 related Financial Flows.
  - Compliance audit of covid19 related procurement.
  - Performance audit of the government organizational measures to respond to the covid19 crisis.
  - Performance audit of the social measures related to covid19.

  Around 25 Malagasy auditors are involved in these activities.
  Component targeted: C1

- Support to the Evaluation of the water sanitation policy in Grand Tana. The evaluation is delayed, pending a meeting with the Secretary General of the Ministère de l'Eau. A training webinar is scheduled for mid-July 21.
  Component targeted: C1

- Support to other key areas of the CdC. That has involved organizing webinars and workshops and sharing methodological material and good practices. Main areas covered are:
  - SAI-Performance Management Framework (Governance, Strategy, Methodology…)
  - Budget and financial autonomy
  - Website & Communication.
  - Audit Manuals & Methodology
  - Ethics
  - Evaluation of Public Policies
  - Gender issues

  Around 60 CdC staff have participated in these activities.
  Components targeted: C1, C3, C4, C5, C6, C7

Kick-off ceremony, press coverage. February 21.

- ICT connectivity and equipment. Following the pandemic, the project has given priority to providing ICT equipment (see Table-2). 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 is expected to be deployed in July 21. In addition, the project has provided sim cards/data credit pour 15 auditors.

Table-2 ICT Equipment acquired by the project Nov20-July21

Equipment	Qty	Unit cost USD	One-time costs USD	Yearly recurring costs USD	Total 5 years USD
Laptops core i3	22	815	17,930		0
Laptop protection sleeve/case	22	0	0		0
Videoconference system	1	2680	2,680		0
Phones	20	606	12,120		0
Printers (2 initially planned)	4	688	2,752		0
MS 365 setup	1	11000	11,000		0
MS 365 Business Standard per year	26	135	0	3,510	17,550
MS 365 training admin	2	0	0		0
MS 365 training users	26	0	0		0
MS 365 support 12 months	1	2500	0	2,500	12,500
TOTAL			46,482	6,010	76,532

Component targeted: C6

- Finally, it should be noticed that the activities on the Jurisdictional Controls (*Component: C2*) has been initiated by data on the status of the process and pending accounts. This data is essential to prepare a baseline study and outline the action plan.

Annex-3 provides a more detailed list of the main activities carried out

Mobilization

Table-3 summarises the expenditure and cost-sharing of the project. More detailed information is provided in Annex-4 and in the excel file addressed to the members of the Project Steering Committee (*Financial_Report_Steering_committee_8Jul21.xlsx*).

Table-3 TANTANA: Total expenditure & Cost Sharing (USD)

Period	USAID-Project funds	Cost-sharing
20 Nov20 – 31 Dec 21	30,156	21,899
1 Jan 21- 31 Mar 21	71,807	55,394
Total	101,963	77,293

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

The low expending rates (actual expenditure versus budget) in 2020 (12%) and in the first Quarter of 2021 (20%) are explained by different factors linked to the covid19 context:

- Activities and events postponed.
- Not possible to organize physical events.
- Lower cost of virtual and hybrid events.
- No travelling and accommodation costs for peers, IDI or CdC staff.

The expenditure for the period has been concentrated in Project Management (Component C8), followed by High Quality Audit (C1), Digital Audit (C6), External Communication (C3) and HR development (C7). See in Table-4 the expenditure shared by component.

Table-4 TANTANA: Budget & Actual expenditure per Component Nov20-31Mar21 (USD)

Project Component	Total Budget	Total Actual expenditure	% of Actual Expenditure
C0 Project planning	125.223	1.782	**1,75%**
C1 High quality audits in line with ISSAIs	67.580	12.092	**11,86%**
C2 Traditional mission audits and jurisdictional controls	20.867	-	-
C3 External communication	3.617	304	**0,30%**
C4 Independence and legal framework	21.793	405	**0,40%**
C5 Strategic change management and internal governance	34.295	-	-
C6 Digital tools and software	70.776	11.906	**11,68%**
C7 HR and professional development	26.791	202	**0,20%**
C8 Project management and coordination	243.923	75.272	**73,82%**
Total	**614.863**	**101.963**	**100,00%**

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

Around 20 auditors from the peer SAIs have participated in the activities of the project. The peers giving support to Covid19 audits have been more associated to the project (C1). Total cost-sharing, including peers and CdC cost, is estimated at around 77,293 USD.

Risk analysis

The risks as well as the mitigation measures already identified in the awarding agreement remain valid (see Attachment 2, page 10 of the agreement).

The covid19 pandemic is still the main risks. The project will continue implementing the mitigation measures, organizing the activities remotely (webinars, workshops, e-meetings...) and scaling-up ICT investments and developments. In this context, it is necessary to pay attention to the absorption capacity of the CdC and to the "fatigue" effect of the virtual activities on both the Malagasy auditors and the peers.

The updated risk analysis is included in Annex-5.

Plan & intended outputs for next period

Main outputs for the coming period are listed below (expected deadline in brackets):

- Deploy the ICT equipment; staff training and equipment operative (Jul-Oct 21).

  Component targeted: C6

- Workshop on Evaluation Public Policy: SAI Algeria practice (Jul- 21)

  Component targeted: C1

- 4 Covid19 related audits – complete the testing, drafting and disseminating the reports. Engage stakeholders to ensure impact. (Sep-Nov 21)

  Component targeted: C1

- Develop Baseline Indicators on for evaluating the project. The indicators will be developed following SAI-PMF methodology (Sep-Oct 21).

  Component targeted: C5, C8

- Deployment of the full team of the project: Local Logistic Coordinator (already in place), and Long-Term Technical Advisers on Strategy and Audit (expected in the last quarter of 2021).

  Component targeted: C8

- Gender raising awareness events (Oct-Nov-Dec 21).

  Component targeted: C7

- Performance audit webinar (Oct 21).

  Component targeted: C1

- Webinar – Training on follow-up audit reports & recommendations (Oct-Nov 21)

  Component targeted: C1

- Risk assessment webinar (Nov21).

  Component targeted: C1, C5

- *Rapport Publique*. Layout of the report, Communication Strategy, engaging civil society organization and major stakeholders (Nov-Dec 21).

  Component targeted: C1, C3

- Develop the Website of the Court of Accounts (Dec 21).

  Component targeted: C3

- Baseline document: taking stock of independence related matters: budget and financial autonomy & constitutional position of the CdC (Dec21).

  Component targeted: C4, C5

- Baseline document: jurisdictional control preliminary analysis (backlog of pending accounts) (Dec21)

  Component targeted: C2

- Seminar with stakeholders – Evaluation of water sanitation policy in Grand Tana (Dec21)

  Component targeted: C1

- Set up a robust Data base for the TANTANA project, review and clean current data (Dec 21).

  Component targeted: C8

- Baseline study to reinforce the ICT capacity of the Tribunaux Financiers.

  Component targeted: C6

Conclusions

Despite the pandemic, the project is well launched, is making adequate progress and is attaining the expected results for the period. Activities and outputs are already contributing to achieving the Strategic Outcomes of the CdC.

The deployment of the LLC and of the LTAs should contribute to the consolidation of the project, ensuring a better interaction with the CdC activities, engaging civil society and other stakeholders, initiating additional initiatives, and improving the administration of the project.

Attention should be paid to the absorption capacity of the CdC and to the fatigue implied by the organization of virtual webinars, workshops and meetings.

CdC auditors in action. March 21.

Annexes

Annex-1 Data of CdC staff participation in the project (male/female %)

Estimation of the participation in main activities by Malagasy CdC staff
Male & female staff (Nov20-Jun21)

Main Activity	Male	Female	Total	Female %
Webinar for the Peers 20/12/2020	7	7	14	**50%**
Workshop Financial Tribunals 03/02/2021	17	13	30	**43%**
Workshop for all staff 03/02/2021 (*)	17	12	29	**41%**
Webinar workshop SAI PMF 01/03/2021	8	9	17	**53%**
Webinar Budget 26&27/05/2021	11	19	30	**63%**
Covid19´audits teams - workshops Dec 2020 - Jun 21	9	8	17	**47%**
Total Training Activities	69	68	137	**50%**
Project team ECS	1	3	4	**75%**
1st Responsible for Component and sub-component	5	9	14	**64%**
Total Project Management Activities	**6**	**12**	**18**	**67%**

(*) According to presence lists, 105 staff participated in the event.
Source: TANTANA Draft Data base (On the basis of email addresses registration)

Result Framework – Expected Results
4.2. Broad participation of SAI staff – Data for 2020

Main Activity	Male	Female	Total	Female %
Audit Conformité /Compliance Coaching Covid_Task 02/10/2020	2	2	4	50%
Audit Perfor/Evaluation C1d Webinar 18 Nov 20	2	4	6	67%
Audit Perfor/Evaluation Webinar 18 Dec 20	2	4	6	67%
Pairs / Peer Webinar 20/12/20	7	7	14	50%
Total	**13**	**17**	**30**	**57%**

(a) Cumulative number of SAI staff participating in project-funded training
(b) Female participation rate

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

Annex-2 Result Framework

Strengthening the Court of Accounts of Madagascar	
Project Result Framenwork	
Expected Result	**Indicator Definition**
Level 1 SAI Impact	
Audits have a positive impact benefitting the citizen	Overall conclusion of the impact assessment (Scale: TBD)
Level 2 SAI Strategic outcomes	
The CdC 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)
The CdC is credible, visible and accessible to the general public	Communication with the Media, Citizens and Civil Society Organizations (SAI-25)
The CdC is a model institution promoting transparency and performance	Strategic planning cycle (SAI-3) Internal Control environment, Ethics, Integrity & organizational structure (SAI-4. i)
Level 3 SAI capacities and strategic outputs	
Audits of high national relevance are conducted and reported based on ISSAIs	Audit Coverage (SAI-8)
Quality and efficiency of jurisdictional controls ("traditional mission") are enhanced	Results of Jurisdictional controls (SAI-20)
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 (SAI- 2)
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)
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)
Digital tools and software are utilized for greater audit quality and organizational efficiency	Financial management, assets and support services (SAI-21. ii)
Enough qualified and motivated staff (male and female) are available	Human Resources management (SAI-22) Professional Development and Training (SAI-23)
Level 4 Project inputs	
Agreed upon support is implemented	Percentage of agreed project activities in the annual plan completed during the year
Wide participation of SAI staff (male and female)	a) Cumulative number of SAI staff taking part in project funded activities b) Female participation rate
Quality and relevant support	Average SAI staff satisfaction and quality perceived project quality, on a 1-5 scale
Active partnerships	Cumulative number of providers involved in delivering support through the project. Examples: SAIs, university or school, regional organization and Civil Society Organizations, including organizations that work on gender equality.
Effective delivery of the project	Overall conclusion of the evaluation of the project (Scale: project results fully / mostly / partly / not met)

Annex-3 List of main activities for the period.

Title	Date	Remarks	Component
Workshop on Compliance audit of Financial Flows Covid19.	2 Oct 20	Coaching, advice & support on planning and conducting compliance audit – exchange of views and presentation of best practices and methodological documents.	C1
Workshop on Performance Audit & Evaluation of Public Policies.	18 Nov 20	Advice & support on planning and conducting of performance audit & Evaluation of Public Policies – Exchange and presentation of best practices and methodological documents. Government Organizational response to Covid19. Advice & support.	C1
Workshop on Performance Audit on the Government Organizational response to Covid19	18 Dec 20	Planning audit. Setting objectives, criteria & source of evidence. Exchange of best practices & methodological documents. Advice & support.	C1
Webinar for the Peers & the SAIs	20 Dec 20	Prepare peers, promote a common vision of the project, how to implement it and the objectives and expected results.	C5 C8
Coaching on Performance Audit on the Government Organizational response to Covid19	21 Dec 20 11 Jan 21 4 Feb 21 10 Feb 21	Written feed-back from peers on work documents (objectives & criteria). Work programme for 2021. Audit operational plan. Audit operational plan and on audits questions. Feed-back, how to use the National contingency Plan as audit criteria.	C1
Setting action plan 2021 TANTANA Project components	5 Jan 21 6 Jan 21 6 Jan 21 8 Jan 21 11 Jan 21 11 Jan 21 12 Jan 21 13 Jan 21 13 Jan 21 14 Jan 21 19 Jan 21 29 Jan 21 8 Feb 21	Meeting of each project component to set Action Plan & schedule for 2021. Audit planning & policy Performance Audit & Evaluation Gender issues Financial Audit Jurisdictional controls External Communication & stakeholders Constitutional & law framework Strategic management & governance IT equipment & capacity HR matters Audit Follow-up Compliance audit Strategic Management - Ethics	C8
Meeting UNDP	26 Jan 21	Exchange of information and coordination: Support to audit activities, IT equipment, Evaluation of Public Policies.	C8
Workshop to all staff of the Cour des Comptes.	2 Feb 21	Aims: to immerse staff in the strategic plan and gain a good knowledge of the project as a whole; to strengthen links between SAI staff and encourage their participation in change.	C5 C7

Workshop to Representatives from the Tribunaux Financiers & Malagasy responsible for project componentes	3 Feb 21	The aims of the workshop were: - To immerse representatives from the Financial Tribunals in the 2021 work plan and acquire a good knowledge of the components and related activities; - Encourage the active participation of the heads of the components and the representatives of the Financial Tribunals in the implementation of each component; - To organise a conference of Heads of Court and Jurisdiction.	C5
Ceremony for the official Kick-Off of the project.	4 Feb 21	Launching and presenting the project. Engaging with main project stakeholders and the press. Disseminate the project aims and provide visibility to the CdC.	C3 C5 C8
Project Steering Committee	4 Feb 21	1st meeting of the PSC: constitution and mandate of the Committee; composition of the ECS; working plan for 2021 and report on progress made.	C8
Workshop on Performance Audit of the Government Organizational response to Covid19.	5 Feb 21	Coaching, advice & support on planning audit. Setting objectives, criteria and source of evidence. Exchange of best practices and methodological documents. Exchange of views and Peers feed-back on auditors' work.	C1
Workshop on Performance Audit of the Government Organizational response to Covid19.	11 Feb 21	Coaching, advice & support on planning audit: audit criteria and audit plan. Exchange of views and Peer feed-back on auditors' work.	C1
Coaching on Performance Audit to Government Organizational response to Covid19.	12 Feb 21	Written exchange of information & best practices: Advice & support to Audit of the audit plans.	C1
Workshop on Performance Audit of the Government Organizational response to Covid19.	25 Feb 21	Coaching, advice & support on planning audit: audit criteria and audit plan. Exchange of views and Peer feed-back on auditors' work.	C1
Workshop compliance audit procurement Covid19	4 Mar	Presentation of general methodology applied by the CdC of Maroc.	C1
Webinar workshop SAI PMF March 2021	10 Mar 21 12 Mar 21	Introduce the SAI-PMF methodology and put it in the context of the Cour des Comptes of Madagascar and the project.	C3 C4 C5
Workshop on Performance Audit Government Organizational response to Covid19.	11 Mar 21	Coaching on planning audit: Review of complete audit plan. Exchange of views and Peer feed-back on auditors' work. Advice & support to Audit of the.	C1
Workshop on Performance Audit Government Organizational response to Covid19	30 Mar 21	Coaching, advice & support on planning audit: debriefing on audit preliminary results - Exchange of views and Peer feed-back on auditors' work.	C1
Coaching on compliance audit procurement Covid19	12 April	Advice on control checking lists.	C1

Workshop compliance audit procurement Covid19	13, 14 April	Advice on control checking lists. Exchange of views on audit results and provisional conclusions.	*C1*
Workshop on Performance audit social measures Covid19.	15 Apr	Coaching, advice & support: setting audit objectives, identify criteria and source of evidence.	*C1*
Meeting CdC responsible staff for the TANTANA project components	21 Apr 21	Exchange of views on progress made. Discussions on on-going project activities and scheduling 2021.	*C8*
Workshop on compliance audit of the Financial Flows covid19.	22 Apr 21	Coaching, advice & support on planning audit: debriefing on audit preliminary results. Exchange of views and Peer feed-back on auditors' work.	*C1*
Workshops on Compliance Covid19 Procurement & Financial Flows related to Covid19.	21 May 21	Coaching, advice & support on planning and conducting compliance audit – exchange of best practices and methodological documents. Exchange of views and Pairs feed-back on auditors' work.	*C1*
Workshop on Performance audit social measures Covid19.	25 May 21	Coaching, advice & support on provisional audit results. Development of a model to assess Economy, Effectiveness & Efficiency of the measures audited.	*C1*
Webinar Budget & Financial Planning for SAI	26-27 May 21	Provide tools to the Madagascar CoC for the preparation of the institution's budgets and financial planning: - Quantify the resources required. - Align the budget with the Strategic Plan, the Annual Work Plan and other support projects. Plan and anticipate needs. - Establish the draft budget. - Present and justify the budget to convince and have it adopted.	*C3* *C4* *C5*
Workshop on Performance audit social measures Covid19	28 May 21	Coaching on planning and conducting performance audit: audit objectives, criteria & evidence collection plan. Discussion of cost-efficiency, economy and effective analysis. Exchange of best practices and methodological documents. Exchange of views and Pairs feed-back on auditors' work. Advice & support.	*C1*
Workshop on building a website for a SAI	10 Jun 21	Advice from IDI communication specialist & exchange of best practices for building a website for the Cour des Comptes of Madagascar.	*C3* *C6*
Workshop on Performance audit social measures Covid19 Conseil – redaction du projet de rapport	11 Jun 21 29 June 21	Coaching on planning and conducting performance audit: Discussion of first results concerning the cost-efficiency, economy and effective analysis. Highlight preliminary observations & recommendations. Exchange of views and Pairs feed-back on auditors' work. Advice & support.	*C1*

Annex-4 Financial situation of the project.

See the excel file forwarded to all members of the Project Steering Committee for more details.

Financial report IDI - CdC Madagascar project

Version: JUNE 2021
Project: Strengthening the Court of Accounts of
Report period: 20 NOV 2020 - 31 MAR 2021
All amounts in NOK unless specified as USD

Expenses, totals	Budget 2020	Actual 20 NOV - 31 DEC 2021	% Actual vs. Budget	Budget 2021	Actual JAN - MAR 2021	% Actual vs. Budget
All components aggregated	**2.473.303**	**285.924**	**12%**	**3.356.461**	**680.827**	**20%**
Personnel						
5010 IDI staff direct costs	1.270.570	206.126		1.718.618	393.617	23%
5400 Social security tax						
5025 Salary compensation allowance						
Fringe Benefits						
5023 Housing LTAs				90.000		0%
5264 Schooling LTAs				36.000		0%
5970 Relocation costs LTAs				50.000		0%
Travel						
7140 Travel IDI staff	102.108			90.000		0%
7121 Travel non IDI staff	50.000			20.000	1.855	9%
7161 Per diem non IDI staff						
7150 Subsistence expense, reportable (per diem non IDI staff)						
Equipment						
6580 IT equipment	305.000			200.000		0%
Supplies						
6800 Office supplies					3.506	
Contractual						
6715 External evaluation fees				200.000		0%
6710 Professional support fees	116.000			220.000		0%
Salary LLC				50.575		0%
Umbrella company fees				5.525		0%
5940 Ads staff position					7.358	
Other Direct Charges						
6735 Graphic design				2.511		0%
6730 Translation & interpretation fee					1.232	
6560 Software						
6810 Printing of professional materials	32.770			32.770	9.985	30%
6900 Telecom				50.400	21.998	44%
7123 Accommodation and conference costs	104.160			125.550	16.185	13%
6860 Meeting expenses					72.455	
7355 Official dinner and social						
6890 Gifts						
6850 Consumables						
Indirect Charges						
5010B IDI indirect staff costs	222.215	35.917		197.876	68.841	35%
5010A IDI admin overheads and other indirect costs	270.480	43.880		266.636	83.794	31%
Total delivery costs (excl IDI staff, adm and overhead costs)	710.038		0%	1.173.000	134.575	11%
Total all costs NOK	kr 2.473.303	kr 285.924	12%	kr 3.356.000	kr 680.827	20%
Total all costs USD	$ 260.858	$ 30.156	12%	$ 354.000	$ 71.807	20%
Total costs share NOK	kr 494.661	kr 207.632	42%	kr 671.283	kr 525.210	78%
Total costs share USD	$ 52.172	$ 21.899	42%	$ 70.800	$ 55.394	78%

Expenses per component and type	Budget 2020	Actual 20 NOV - 31 DEC 2021	% Actual vs. Budget	Budget 2021	Actual JAN - MAR 2021	% Actual vs. Budget
C0 Project planning	1.187.286	16.897	1%			
C1 High quality audits in line with ISSAIs	194.319	57.552	30%	446.430	57.096	13%
C2 Traditional mission audits and jurisdictional controls				197.850	-	0%
C3 External communication				34.290	2.879	8%
C4 Independence and legal framework				206.625	3.838	2%
C5 Strategic change management and internal governance	72.715		0%	252.451	-	0%
C6 Digital tools and software	386.364	18.915	5%	284.690	93.968	33%
C7 HR and professional development				254.015	1.919	1%
C8 Project management and coordination	632.619	192.560	30%	1.680.110	521.126	31%

Annex-5 Risk Analysis, update table

Risk analysis - version Jun21		
Risk factors	**Risk sub-factors**	**Control measures**
1. Government and Parliament not endorsing the SAI vision	1.1. Insufficient institutional communication	Development of relations with government and parliament
	1.2.Lack of alignment of the work of the Court with the vision and priorities of the State	Involvement of the government and parliament in the implementation of the project through continuous dialogue
2. Non- adherence of development partners	2.1. Insufficient information exchange system with partners	Exchange and regular collaboration with development partners
3. Insufficient financial resources for the project	3.1. Insufficient development partners to finance the project	Awareness, involvement and mobilization of several partners in the implementation of the project
		Build partners' confidence in the internal coordination mechanism put in place
	3.2. Lack of coordination of support from development partners	
4. Staff not involved in the implementation of the project	4.1.Staff who do not share the Court's vision	Staff awareness
	4.2. Unmotivated staff	Improvement of the motivation system of verifiers
5. Lack of human resources planning	5.1. Insufficient number of verifying magistrates to cover all the tasks provided for in the project	Advocacy for staff recruitment
		Collaboration with peer SAIs for capacity building
	5.2. Capacity shortages professional	Establishment of a dedicated team
	5.3. Insufficiency or even absence of a structure dedicated to the implementation of the project	
6. Insufficient quality of support	6.1 Uncoordinated support	Strong and clear project management and coordination routines
	6.2 Lack of cultural sensitivity of support	Training of all resource persons in culture and country systems
	6.3 Support not relevant as to the most critical needs	Annual experience sharing of resource persons
	6.4 Support not adopted to absorption capacity	Resident advisors
	6.5 Support not adjusted to opportunities	
7. Insufficient frequency of support	7.1 Resource persons not available for key areas	Clarify availability of resource persons before committing to support areas
	7.2 Mobilized resource persons not able to contribute as expected	Make resource person agreements
	7.3 Funding less than expected or required	Mobilize several donors in a pool arrangement for the project
8. Persistence of the Covid- 19 pandemic	8.1 Difficulties in defining and planning activities.	Priority to implement ICT solution (CdC connectivity, equipment and services purchase)
	8.2 Limitations trips, meetings, audit descents....	The 2020 and 2021 Work Plan focuses on activities that can be carried out remotely: webinars, online workshop, meetings in Teams, online support…
	8.3 Impossibilities/difficulties in carrying out presential activities.	The 2020-201 work plan has been eased, with some activities postponed. **Pay attention to the "fatigue", organise living events; fostering the active participation of attendants; not too long or late hours.**
	8.4 Difficulties in quickly deploying long-term advisors.	The plan remains flexible - careful follow-up and possibility of change if the situation changes (vaccine, travel opportunities...).
		Gradual deployment of advisors (LTA and LTC) in 2021 and 2022.
		Measures to strengthen governance and strong leadership at the very beginning of the Project (more frequent ECS meetings, launch seminar and for Pairs, regular contacts, open "channels" of collaboration in Teams, etc.

(Additions in red)