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FRANCE



Office of the Auditor
General of Norway



Strengthening the Court of Accounts of Madagascar

TANTANA

USAID – IDI (Agreement No. 72068721IO00001)

Performance Reporting

Jan 2022 - Dec 2022



Audit of the gold mining activities including production and sales. Control on the spot, 2022.

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Introduction

This document reports on the progress of the project “Strengthening the Court of Accounts of Madagascar (TANTANA)” from January 1st, 2022, to the December 31st, 2022.

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 Annual Plan 2020-21 adopted by the Project Steering Committee on 4th February 2021.
- The Annual Plan 2022 adopted by the Project Steering Committee on 21st December 2021.
- The Annual Plan 2023 adopted by the Project Steering Committee on 21st November 2022.

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 main priorities and activities planned for 2023.

Overall progress

Although 2022 started with many uncertainties on the evolution of Covid-19 pandemic, the project has contributed towards the three Strategic Outcomes the CdC has set in the Strategic Plan:

1. The SAI contributes to promoting the integrity, accountability and transparency of public bodies taking into consideration the State priorities.

The CdC was able to carry out audits of high national priority with the support of the project, and the valuable contribution from the peers. Financial Tribunals also benefitted from the support to this core activity of the jurisdiction, as they took part in the training and workshops held. In addition, two of the audits supported on-the-job were carried out by the Financial Tribunal themselves or with their contribution.

2. The SAI's actions are credible, visible, and accessible to the general public.

The publication of the Covid-19 audit reports has raised the profile of the CdC, namely in the important role they play in promoting accountability and transparency through their audit work. One step forward towards getting closer to the citizens is the publication of the CdC annual report ("Rapport Public") in a simplified version, two short video summaries, and its presentation in rural municipalities in the regions. The CdC gained credibility and support from citizens and stakeholders, with multiple echoes of this achievement in national and international media, and within the civil society. Similarly, one Financial Tribunal proactively sought support to communicate on specific audit work in an effort to increase visibility of the financial jurisdiction and holding the government accountable to the general public.

3. The SAI promotes a transparent and performance culture in order to become a model institution.

The project proposed and advocated for a change in the position of the CdC in the 2023 budget law, providing the institution with more financial autonomy, and therefore responsibility for their budget programming and reporting. This is a first step towards the promotion of a transparent and performance culture. The CdC also issued their first performance report for 2021 and is making progress in establishing the necessary organization and routines for the design and execution of their annual plan. In addition, the project continues to support the design of key governance structures, for instance on the management of the CdC's ICT resources.

Overall, progress was made across all components of the project, except for the jurisdictional controls where support scenarios are still being explored. In this regard, in March 2023, the project has organised a workshop for dressing a road map and the CdC will set up a Task-Force for speeding-up the clearance of pending accounts.

Results achieved & performance indicators

Table 1 provides the status on 31st December 2022 of the "Results Framework" at Input Level (4). The project has achieved most of the 2022 Inputs level - Expected Results set by the Result Framework for 2022:

- Indicator for the Expected Result 4.1 (Agreed support is implemented) has been achieved with completion of the majority of the activities planned, with an overall positive impact of the support provided. Few activities such as ICT procurement were put on hold due to change in priority for a more impactful support.
- 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 (CdC staff participation) for details about the CdC staff participation in main activities and details of the male/female participation.

- The indicator for the Expected Results 4.3 (Average SAI staff satisfaction and perceived project quality, on a scale of 1 to 5) is below target, although less than 1 point. In 2023, Monitoring and Coordination Team (Équipe de Coordination et de Suivi, ECS) is making additional efforts to communicate the objectives and the activities of the project. By the same token, the top management of the CdC is taking action in leading the project.
- The indicator for the Expected Result 4.4 (Active partnerships) has also exceeded the target. Three SAI (France, Morocco and Norway) have been providing support to the project, including on-the-job support to selected audits. In addition, the country representative of EITI (Extractive Industries Transparency International) has been involved in providing targeted support on one of the selected audits, related to gold mining.

The positive trend of the indicators at the level 4 (Project Inputs) would contribute – in the medium 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

A review of the Project Result Framework has been submitted to the PSC of 6th March 2023. The status of the complete Project Result Framework will be included in the next TANTANA's Performance report.



Picture 1 Audit team on gold mining, working with EITI country representative on retrieving customs data

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

No	Expected results	Setting the indicator	Measurement and responsibility	Base	Target / Real	2020	2021	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	(*)	(*)	91%
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) 123 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		3.36	3.32
4.4	Active partnerships	Cumulative number of providers involved in providing support	Project monitoring system	NA	Target	2	3	4

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

		through the project. Examples: SAI, university or school, regional organization and civil society organizations, including organizations working on gender equality.			Real	3 SAI (1 University 1 ECA)	4 SAls	4 SAls (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 in 20 November 2020. Activities planned for December 2020 were all carried out, further activities were added (e.g .support to Covid-19 audits).

Target achieved -

Not achieved

Milestones for 2022

The project had established a milestone for each of the Components. The status of the milestones is as follows:

Table 2 Status of milestones for 2022

SAI capacities and outputs (project components)	Milestone 2022	Tentative deadline	Status as of September 30, 2022
1. Audits of high national relevance are conducted and reported based on ISSAIs	1.1 The CdC publishes the compliance audit report (supported on-the-job).	Q4	Achieved
	1.2 The CdC publishes the performance audit report (supported on-the-job).	Q4	Achieved
	1.3 The CdC publishes the financial audit report (supported on-the-job).	Q4	In progress Supported financial audit is still underway as of December 31, 2022
2. Quality and efficiency of the jurisdictional controls (“traditional mission”) are enhanced	2.1 The CdC issues the baseline study on jurisdictional control (status of pending accounts).	Q2	Achieved
	2.2 The CdC approves the Plan for clearing-up pending accounts.	Q3	Achieved
3. The legal framework is improved, and institutional independence strengthened	3.1 The project team issues the baseline analysis for identifying legal framework gaps (ISSAI)	Q1	Achieved
	3.2 The CdC approves the action plan for enhancing Autonomy/independence	Q3	Achieved
4. The CdC external communication is improved, including communication with the National Assembly, Government, civil society and media	4.1 The CdC approves the Communication plan for enhancing the presentation of the Rapport Public.	Q2	Achieved
	4.2 The CdC publishes at least 6 Facebook posts.	Q4	Achieved

			32 Facebook posts as of December 31, 2022
	4.3 The CdC keeps the webpage updated (reports & main news).	Q4	Achieved Key events and news are posted onto the webpage
5. Strategic management and core internal governance systems are strengthened	5.1 An improved budget procedure for CdC is decided and applied for the 2023 budget process.	Q3	In progress Workshop held in October 22 to enhance the budget procedure. Some measures shall be implemented in 2023.
	5.2 The CdC enhances the 2023 Annual Work Program (Programme de vérification).	Q3	Achieved Workshop held in October to enhance the annual work program
	5.3 The CdC publishes the 2021 Annual Performance Report.	Q2	Achieved The 2021 annual performance report was finalized and share with key partners.
6. Digital tools and software are utilized for greater audit quality and organizational efficiency	6.1 The project team delivers the ICT equipment and the TFs put it in operation.	Q2	Not achieved Priority has been given to implementing ICT governance before any ICT procurement
	6.2 The project team delivers the ICT equipment and the CdC puts it in operation.	Q2	Not achieved Priority has been given to implementing ICT governance before any ICT procurement
	6.3 The project team puts forward a proposal concerning the deployment of audit software 360.	Q1	Achieved

			Proposal was not to deploy the software.
7. A sufficient number of qualified and motivated staff (female and male) are available	7.1 1/3 of staff acquire core learning objectives in Gender issues (following CAAF workshops).	Q4	Achieved 67% of staff have successfully participated in the CAAF workshops
	7.2 The CdC approves the Professional Training Plan 2023	Q4	Achieved The 2023 training plan has been finalized, containing a list of priorities trainings to be delivered.
8. Project management	8.1 The Project Steering Committee approves the Baseline Indicators.	Q1	Achieved The Baseline Indicators have been approved by the Project Steering Committee.
	8.2 The Project Support Group adopts a dashboard for coordinating actions.	Q2	Achieved The dashboard has been completed and shared with the Project Support Group members.



Picture 2 Gender trainings with CAAF group pictures

Summary of key achievements and activities

The key achievements and activities for 2022 are summarized below:

- Providing on-the-job support to a selection of audits, this involves:
 - Technical and financial support to the following audits carried out by the CdC:
 - Gold mining audit – Infrastructure chamber
 - JIRAMA follow-up audit – Infrastructure chamber
 - Rice sector audit – Growth chamber
 - INSTAT financial audit – Growth chamber
 - Human Resources management in Toamasina municipality – TF² Toamasina
 - Transfers and subventions to public establishments – Governance chamber.
 - Kick-off webinar with peers at the start of the audits
 - One-week peers visit in Madagascar for working sessions during the execution phase
 - Training workshop with human resources department of local authorities for the TF pilot audit
 - Ad hoc touchpoints over the course of the audits to review key audit documents and provide feedback and advice

Components targeted: C1, C3

- Support to the first-ever public policy evaluation of the CdC on water sanitation policy in Grand Tana:
 - The CdC moderated a workshop to consult with stakeholders, in collaboration with the peer, and emphasize the results of the CdC work
 - The report is finalized and has been included in the 2022 Annual Report.

Component targeted: C1

- Carrying out project coordination meetings and routines:
 - The Project Steering Committee met on November 21st, 2022, to agree on the plans for 2023 and to take note of the mid-term report for 2022.

² TF: Tribunal Financier – regional body of the CdC

- 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.
- 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.
- Both long term technical advisers (LTAs) have moved to Madagascar and been onboarded locally, completing the IDI team on the ground.
- 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.

Component targeted: C8

- Identifying and encouraging synergies between the CdC and the stakeholders:
 - 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.
 - 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.
 - 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.

Component targeted: C3, C8

- Enhancing the visibility of the CdC and TF:
 - In 2022, the CdC released the four audit reports on Covid-19 expenditure, boosting the citizens and donors awareness and support to the CdC's work.
 - 3 TF have presented the CdC 2021 annual report in their regions with the support of CdC and TANTANA project.
 - TF Toliara publicly presented the result of a priority audit (Bac Fiavota) involving the peer in their communication plan design.
 - The CdC increased their presence online and on social networks, with 32 Facebook posts on their page and 10 news published on their website.
 - 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.

Component targeted: C3

- Increasing the independence of the CdC:

The budget law for 2023 upgraded the position of the SAI of Madagascar 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 SAI 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

Component targeted: C4, C5

- Strengthening the CdC audit methodology, through various trainings and workshops:
 - In-person trainings during the visit of the peers:
 - Recommendations follow-up with CdC Morocco
 - Interview techniques with OAG Norway
 - Practical illustration of audit standards on an audit performed by CdC France
 - Planning performance audits
 - Risk analysis
 - Audit report writing
 - Planning documents preparation
 - Gender audit training series provided by CAAF³ along with train-the-trainers session
 - Introduction to sampling techniques and designing a sampling strategy
 - Excel trainings for auditors and support functions

Component targeted: C1, C7

- Strengthening ICT governance and capacity of the CdC:
 - 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.
 - 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.
 - A local IT company (Altradiss SARL) performed maintenance and upgrade on previously purchased laptops.
 - MS365 licenses and telecommunications data credits were renewed.
 - TANTANA project has taken over the internet connectivity of the CdC offices from PASIE⁴. It has also improved the internet connection in the annex building of the CdC.
 - Sound equipment was procured for the CdC for future communication events.

Component targeted: C6, C3

- Exploring solutions to address pending accounts on Jurisdictional Controls:
 - The CdC produced a baseline analysis on the status of accounts, issued a plan for its clearance and is implementing the measures.

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 (*Établissements Publics*). The analysis might be conducted in 2023 or 2024, depending on the progress made on closing the State Budget accounts.

 - 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.

Component targeted: C2

³ CAAF: Canadian Audit and Accountability Foundation

⁴ PASIE: Projet d'Appui au Secteur des Industries Extractives – Extractive Industry Support project – ended in December 2021.

Annex 2 provides a more detailed list of the activities carried out.



Picture 3 Workshop with peer on interaction with journalists

Mobilization

The below table summarizes the expenditure and cost-sharing of the project.

Table 3 Total expenditure & Cost Sharing (USD)

Period	Total - USAID-Project funds	Cost-sharing
20 Nov 2020 – 31 Dec 2020	\$30 156	\$21 899
1 Jan 2021 – 31 Dec 2021	\$391 494	\$158 677
1 Jan 2022 – 31 Dec 2022	\$723 032	\$237 320

Sources: Quarterly financial reports (SF-425) submitted to USAID. (NOK/USD rate applied: 10,2368, as of 20 Feb 2023)

More detailed information is provided in Table 4 Budget & Actual expenditure per Component Jan-Dec 2022 (USD)**Table 4**, in 0 and in the excel file attached to this report.

Table 4 Budget & Actual expenditure per Component Jan-Dec 2022 (USD) (including Cost-sharing)

Project component	Actual	Budgeted	Deviation %
C1 High Quality audits	\$308 326	\$201 214	+55%
C2 Jurisdictional controls	\$59 548	\$58 834	+3%
C3 External Communication	\$140 891	\$224 317	-34%
C4 Independent and legal framework	\$28 098	\$37 576	-23%
C5 Strategic change Management	\$64 327	\$78 854	-16%
C6 Digital tools	\$48 552	\$27 347	+80%
C7 HR and professional development	\$64 081	\$67 328	-3%
C8 Project Management coordination	\$248 134	\$227 576	+11%
Grand Total	\$961 957	\$923 045	+7%

Sources: Quarterly financial reports (SF-425) submitted to USAID (USD/NOK rate applied: 10,2368, as of 20 Feb 2023)

Actual expenditures are generally on track compared to the set budget up to December 31st, 2022. Major deviations from the budget are related to the following components:

- High Quality audits (C1): as part of the support provided to the pilot audits, the project has covered the travel costs for multiple controls on the spot related to the execution phase of these audits. One of the pilot audits (audit on gold mining) was spotlighted in a short summary video for the annual report. A travel to CdC France was covered to allow members of the CdC Public Policy Evaluation team to finalize an evaluation guide and share experience on similar works with the French peers.
- External communication (C3): a few novelties were possible for the presentation of the CdC annual report, including a simplified version of the report and the distribution of soft versions of the full report via USB keys, which was less expensive in total than expected printing of the books.
- Digital tools (6): additional expenses include the procurement for sound equipment for the presentation of the CdC annual report and the salary of the newly recruited ICT Manager.

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). Our risk analysis was updated in November 22, and it 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).

The updated risk analysis is included in Annex 4.

Plan & intended outputs for next period

The Annual Plan for 2023 adopted by the Steering Committee in November 2022, establishes the following main priorities and deliverables:

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 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 laying down the commitments of the 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. A dashboard to be completed by the ECS, will follow-up and report the implementation of the protocol.

- Support for delivering a Public Policy Evaluation. The theme will be decided in close coordination with the Parliament's commission.
- Introduce the IDI Audit Manuals, delivering training on audit techniques and building methodological capacity. In February 23, a workshop was delivered to present the Manuals; the CdC has set up a unit to develop and give methodological support. An intensive training is planned in Oslo for the last quarter of 23.

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. To this end, a workshop is planned for March 23.
- 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.

During the meeting of the PSC in November 2022, the President of the CdC announced the establishment of a Task-Force to speed-up the clearance of pending accounts.

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:
 - Review Strategic Plan's indicators
 - Preparation of the 2024 budget.
 - Preparation of the 2024 operational plan procedure.
 - 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:
 - Carry out a “gap analysis” to identify CdC needs and specifics areas of staff competences to be developed.
 - 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:
 - Monthly participation in the CdC management meeting (Staff meeting).
 - Organize information sessions with the CdC staff.
- Increase interaction with the Financial Tribunals.



Picture 4 Simplified version of the CdC annual report 2022 distributed with soft versions of the full report

Conclusions

The project is progressing well, with most expected input level results completed for the period and most of the milestones achieved.

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.

The focus for 2022 was to get a good understanding of the actual situation and practices on the ground in all component areas, and to consolidate a project governance structure to maximize sustainability of the capacity building activities.

Nevertheless, impactful changes were noted towards the end of 2022, especially in deploying audit activities and in the communication of the annual report, with a few steps towards an increased public accessibility to the work of the CdC.

Furthermore, the Budget law for 2023 has upgraded the position of the CdC, increasing its financial autonomy and accountability. In addition, this measure put the CdC in a better position in the dialogue with the Parliament for funding.



Picture 5 CdC auditors working with peers on rice and gold pilot audits.



Picture 6 Group picture after workshop on annual planning (PTA360)

Appendix

Annex 1. CdC staff participation

Estimation of the participation in main activities by Malagasy CdC staff Male & female staff (January 2022 – September 2022)

Main Activity	Date	Male	Female	Total	Female %
2021 annual report retrospective session*	19 Jan 2022	3	8	11	73%
Kick-off of peers collaboration on pilot audits*	24 Jan 2022	1	2	3	67%
Planning a performance audit*	16-17 Feb 2022	26	12	38	32%
Workshop on risk analysis*	22-24 Feb 2022	7	12	19	63%
Interview techniques (OAGN)	6 May 2022	5	8	13	62%
Recommendations follow-up and follow-up audits (CdC Morocco)	10 May 2022	6	7	13	54%
Presentation of an audit by CRC Reunion (CdC France)	13 May 2022	6	7	13	54%
Audit report writing	07 Jun 2022	7	5	12	42%
Audit planning document writing	09 Jun 2022	2	5	7	71%
Workshop on communication with media	13-15 Jun 2022	8	6	14	43%
Workshop series on Gender	19-26 Jul 2022	25	40	65	62%
Training the trainers workshop on Gender	27-28 Jul 2022	3	12	15	80%
Introduction to sampling techniques	8 Sep 2022	5	7	12	58%
Training on Excel (basic and advanced)	From 14 Nov 2022	5	10	15	66%
Workshop on enhancing the annual planning	10-12 Oct 2022	11	10	21	47%
Training Activities Total**		120	151	271	56%
Rice audit	-	2	4	6	67%
Gold mining audit	-	2	6	8	75%
INSTAT audit	-	2	4	6	67%
Transfers and subsidies to public establishments	-	1	3	4	75%
Human Resources Management in CUT (TF Toamasina)	-	7	3	10	30%
JIRAMA follow-up audit	-	1	5	6	83%
Public Policy evaluation	-	1	4	5	80%
Audit work with on-the-job support Total**		16	29	45	64%
Project Support Group meeting	23 Feb 2022	3	4	7	57%

Open information sessions on TANTANA	10 & 16 Jun 2022	22	24	46	52%
ECS meetings	11 Jan 2022 25 Jan 2022 26 Apr 2022 24 May 2022 02 Jun 2022 17 Jun 2022 29 Sep 2022	3	1	4	25%
CdC project component leads	01 Mar 2022	5	9	14	64%
Project Steering Committee	25 Apr 2022	5	3	8	38%
Project Management Total**		38	41	79	52%

(*) Webinars – More than one CdC staff member may have attended under one user account.

(**) The total is a cumulative non-unique sum of participants. One CdC staff member could have participated in multiple events and counted multiple times.

Source: TANTANA Database, based on presence lists for in-person activities and attendance records for online activities

Annex 2. List of main activities for the period.

Title	Date	Short description	Component
Training Activities			
2021 annual report retrospective session	19 Jan 2022	Feedback and sharing session with SAI France peer on the communication experience and lessons learned for the presentation of the 2021 annual report. (online)	C3
Kick-off of peers collaboration on pilot audits	24 Jan 2022	Initial meeting with the peers assigned to the pilot audits selected for on-the-job support during 2022, to introduce the topics and collect working setup and preferences from CdC Madagascar and from the peers (online)	C1
Planning a performance audit	16-17 Feb 2022	Workshop with peers on the planning phase of Performance audits, covering description of the standards, key data to consider and criteria considerations (online)	C1
Workshop on risk analysis	22-24 Feb 2022	Workshop with peers on the foundations and techniques for risk analysis in the context of audits and in light of ISSAI standards, usual referential, potential impact and limitations on the work that could be carried out (online)	C1
Regional presentation of the annual report 2021 in Antsiranana	25 Feb 2022	Support to the regional presentation of the CdC annual report, organized by TF Antsiranana	C3
Regional presentation of the annual report 2021 in Toliara	4 Mar 2022	Support to the regional presentation of the CdC annual report, organized by TF Toliara	C3
Regional presentation of the annual report 2021 in Manakara	29 Apr 2022	Support to the regional presentation of the CdC annual report, organized by TF Fianarantsoa, taking place in Manakara	C3
Interview techniques	6 May 2022	Experience sharing with peers from SAI Norway on techniques for interviews during the planning and execution phases of an audit, covering the formulation of questions, scoping, and other considerations	C1
Recommendations follow-up and follow-up audits	10 May 2022	Exchange of views on different practices for recommendations follow-up and follow-up audits, animated by SAI Morocco.	C1
Presentation of an audit by CRC Reunion (CdC France)	13 May 2022	Practical illustration of theories on methodology applied to an audit of high priority. The audit was carried out by SAI France on Reunion ports, and the presentation covered all phases of the audit	C1
Audit report writing	07 Jun 2022	Interactive workshop on dos and don'ts of audit report writing, in terms of contents and forms	C1 C3
Audit planning document writing	09 Jun 2022	Interactive workshop on key considerations to include in an audit planning document: resources planning, budget monitoring, timelines definition, scoping criteria, etc.	C1

Workshop on communication with media	13-15 Jun 2022	Workshop with SAI France peer on learning to face journalists' questions and address them tactically. The workshop was followed by an exercise with actual journalists, aiming at clarifying the CdC's mission, and resulting with positive echoes in the press	C3
Meeting with the Minister of Justice on the CdC financial autonomy	13 Jun 2022	This was part of a series of meetings with IDI delegation to advocate for the change in the position of the CdC in the Budget Law, to increase the financial autonomy of the CdC	C4
Meeting with the Secretary General of the Government on the CdC financial autonomy	14 Jun 2022	This was part of a series of meetings with IDI delegation to advocate for the change in the position of the CdC in the Budget Law, to increase the financial autonomy of the CdC	C4
Meeting with the President of the Financial Commission of the National Assembly on the CdC financial autonomy	15 Jun 2022	This was part of a series of meetings with IDI delegation to advocate for the change in the position of the CdC in the Budget Law, to increase the financial autonomy of the CdC	C4
Meeting with the Secretary General of the Ministry of Finance on the CdC financial autonomy	16 Jun 2022	This was part of a series of meetings with IDI delegation to advocate for the change in the position of the CdC in the Budget Law, to increase the financial autonomy of the CdC	C4
Workshop series on Gender	19-26 Jul 2022	Training provided by the Canadian Audit and Accountability Foundation (CAAF) to raise awareness on the different dimensions of Gender inclusion, and provide the tools and techniques to carry out a Gender audit	C7
Training the trainers workshop on Gender	27-28 Jul 2022	Training provided by the CAAF following the workshop series on Gender, to equip participants with the techniques to run the gender training themselves in the future	C7
Introduction to sampling techniques	8 Sep 2022	Presentation from SAI France on the standards related to sampling, the considerations to think of to establish a sampling strategy, and various techniques which could be used, followed by practical example on real-life sampling exercises by CRC Reunion and basic useful Excel functions	C1
Workshop with the local stakeholders in Toamasina	13-14 Sep 2022	The Financial Tribunal of Toamasina ran an appropriation workshop with local stakeholders to familiarize themselves with the audit topic they will work on with SAI France peer (HR management in the municipality of Toamasina)	C1
Bac FIAVOTA report presentation in Toliara	23 Sep 2022	The Financial Tribunal of Toliara presented publicly an audit they have carried out locally. The communication plan for the presentation was prepared with the SAI France peer assigned to this topic	C1 C3
Workshop on enhancing the annual planning of the CdC	10-12 Oct 2022	Representatives of the CdC chambers and the Parquet came with proposal of activities	C5

		in 2023. The IDI team helped combining and enriching those proposals with resources planning consideration in order to elaborate the 2023 work plan of the CdC.	
Annual report finalization	24-28 Oct 2022	This is an annual exercise where the various parts of the 2022 annual report were finalized, along with initial drafts of the presentation materials.	C1 C3
Training on Excel	From 14 Nov 2022	In order to enhance the quality of the data analysis work performed by the CdC, all CdC staff were offered basic and advanced training on Excel by a training provider. This will continue throughout 2023	C1 C6
Project Steering Committee	21 Nov 2022	The PSC approved the project operational plan for 2023, adopted the project baseline indicators and shared information on the project implementation report (up to September 2022)	C8
Workshop on enhancing the annual planning of TF Toliara	21-24 Nov 2022	This is a replication of the workshop held for CdC for one of the Financial Tribunals, to assess how applicable the proposed model is at the TF level	C5
Preparation and presentation of the CdC annual report	End of Nov to 13 Dec 2022	A series of working sessions were held with the support of a peer from SAI France to review and implement the communication plan for the CdC annual report.	C3

Annex 3. Financial situation of the project.

See the excel file provided for more details.

Expenses	Actuals Q1 2022	Actuals Q2 2022	Actuals Q3 2022	Actuals Q4 2022	Budgeted 2022	Actuals 2022	Deviation (Actual minus budget)
a. Personnel	\$87 745	\$78 469	\$61 267	\$85 105	\$312 474	\$312 586	\$111
IDI Direct Staff Costs	\$87 479	\$78 038	\$61 267	\$85 035	\$312 474	\$311 818	(\$656)
Relocation costs LTAs	\$213	\$228				\$441	\$441
Social security tax	\$53	\$203		\$70		\$326	\$326
c. Travel	\$18 465	\$63 976	\$62 303	\$72 237	\$216 725	\$216 982	\$257
Accommodation and conference costs	\$3 378	\$9 745	\$29 676	\$27 014	\$128 200	\$69 811	(\$58 388)
Consumables		\$777	\$88	\$207		\$1 073	\$1 073
Insurance		\$176		\$39		\$214	\$214
Per diem non IDI staff		\$7 421	\$5 200	\$16 704	\$34 140	\$29 326	(\$4 814)
Salary compensation allowance					\$1 969		(\$1 969)
Subsistence expense, reportable	\$259	\$611		\$129		\$999	\$999
Subsistence expense, taxable	\$343	\$1 440		\$495		\$2 278	\$2 278
Travel expense, non-reportable	\$14 485	\$14 211	\$4 384	\$11 485	\$7 995	\$44 565	\$36 570
Travel non IDI staff		\$29 596	\$22 956	\$16 164	\$44 421	\$68 715	\$24 294
d. Equipment			\$14 327	\$1 754	\$7 455	\$16 081	\$8 626
IT equipment			\$14 327	\$1 754	\$7 455	\$16 081	\$8 626
f. Contractual	\$13 724	\$375	\$13 635	\$14 714	\$33 527	\$42 449	\$8 922
Professional support fees	\$13 724	\$375	\$13 635	\$14 714	\$33 527	\$42 449	\$8 922
h. Other Direct Charges	\$8 071	\$4 343	\$4 238	\$11 499	\$33 427	\$28 151	(\$5 277)
Gifts				\$155		\$155	\$155
Graphic design				\$5 009	\$32 757	\$5 009	(\$27 748)
Office requisitions	\$8		\$22	\$917		\$946	\$946
Official dinner and social		\$344				\$344	\$344

Postage	\$174	\$133				\$307	\$307
Printing of professional materials		\$245	\$1 724	\$2 264		\$4 233	\$4 233
Professional support fee				\$775		\$775	\$775
Service Agreements			\$1 755			\$1 755	\$1 755
Software		\$3 423		\$35	\$610	\$3 458	\$2 848
Telecom	\$7 735	\$198	\$736	\$2 344	\$60	\$11 014	\$10 954
Translation & interpretation fee	\$155					\$155	\$155
i. Indirect Charges	\$30 647	\$26 553	\$20 542	\$29 042	\$88 951	\$106 784	\$17 833
Bank and card fees				\$51		\$51	\$51
Decimal rounding		\$0				\$0	\$0
IDI Allocated Overhead Costs	\$17 758	\$15 397	\$11 983	\$16 911	\$38 499	\$62 049	\$23 549
IDI Allocated Staff Costs	\$12 684	\$10 998	\$8 559	\$12 080	\$50 452	\$44 320	(\$6 131)
Other service	\$205	\$158				\$364	\$364
L1. Cost Share	\$44 046	\$63 485	\$23 546	\$106 243	\$230 485	\$237 320	\$6 835
Government share estimate	\$29 010	\$20 257	\$20 257	\$20 257	\$99 941	\$89 780	(\$10 161)
In-kind contributions estimate	\$15 036	\$43 228	\$3 289	\$85 987	\$130 544	\$147 540	\$16 996
Grand Total	\$202 699	\$237 201	\$199 858	\$320 594	\$923 045	\$960 352	\$37 307

Annex 4. Risk Analysis, update as November 22

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 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.	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.
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	9.1. Obstructing the control activities (e.g. access to auditee, control on-the-spot...). 9.2. Obstructing publishing and communicating audit reports.	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.
10. Russian aggression war in Ukraine	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).	Monitor risks and anticipate potential impact and alternative measures: review priorities, re-schedule activities, shift for remote support...