



REPOBLIKAN'I MADAGASIKARA
Fitilavana - Tanindrazana - Fandrosoana



Strategic Plan

2020 - 2024

*To be an independent, visible and credible Supreme
Audit Institution, in order to bring added value to
citizens' lives*

October 2019

Message from the President

The Court of Auditors (Cour des Comptes) has established the following vision: *"To be an independent, visible and credible independent Supreme Audit Institution, in order to bring added value to citizens' lives"*, which guides its Strategic Plan for 2020 - 2024.



This plan, in line with Madagascar's Emergence Plan, aims in particular to improve the performance of the Supreme Audit Institution (SAI) to enable it to effectively fulfil its role as an external public sector auditor. Through its strategic objectives, projects are put forward to support the building of its institutional, organizational and professional capacities.

The Court of Auditors, which is determined to make a greater contribution to the good governance of public funds, wants to build productive and innovative partnerships with all stakeholders, in and for the implementation of this strategic plan.

On behalf of the SAI and all its members, I therefore request the active contribution of all internal and external stakeholders in the implementation of this plan.

Antananarivo, 31 January 2020



Jean de Dieu RAKOTONDRAMIHAMINA



List of abbreviations

ACRONYM	FULL NAME
AUGURE	Single Application for the Uniform Management of State Human Resources (Application Unique pour la Gestion Uniforme des Ressources Humaines de l'Etat)
CA	Compliance Audit
CREFIAP	Regional Training Centre of the Supreme Audit Institutions of French-Speaking Sub-Saharan Africa (<i>Centre Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques d'Afrique Francophone Subsaharienne</i>)
CSO	Civil Society Organization
CTD	Decentralized Local Authority (Collectivité Territoriale Décentralisée)
FA	Financial Audit
FIFO	First In, First Out
GCP –Tier 2	Global Call for Proposals - Tier 2
GSP	General State Policy
IDI	INTOSAI Development Initiative
IEM	Madagascar Emergence Initiative (Initiative Emergence Madagascar)
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards applicable to Supreme Audit Institutions
PA	Performance Audit
PAP-APP	<i>Partenariat d'Appui Accéléré par les Pairs</i> - Accelerated Peer Support Partnership
SAI	Supreme Audit Institution
SIGMP	Public Procurement Management Information System (Système Informatisé de Gestion des Marchés Publics)
SIIGFP	Integrated Public Finance Management Information System (Système Intégré Informatisé de Gestion des Finances Publiques)



Contents

MESSAGE FROM THE PRESIDENT	I
LIST OF ABBREVIATIONS	II
CONTENTS	III
INTRODUCTION	1
OVERVIEW	2
VISION –MISSION – VALUES.....	4
KEY SUCCESS FACTORS	5
STRATEGIC OUTCOMES, STRATEGIC OBJECTIVES AND ACTIVITIES	6
Strategic Outcome 1: The SAI contributes to promoting the integrity, accountability and transparency of public bodies in line with State priorities..	7
Strategic Outcome 2: The SAI's actions are credible, visible and accessible to the general public.....	10
Strategic Outcome 3: The SAI promotes a transparent and performance culture in order to become a model institution	16
MONITORING AND EVALUATION.....	21
IMPLEMENTATION MATRIX.....	22
THANKS.....	21



Introduction

This strategic 2020-2024 plan, drawn up with a view to continuing the SAI's transformation, follows on from the 2013-2017 plan, which enabled Madagascar's SAI to implement a number of initiatives and make several advances in the field of public sector auditing.

Nevertheless, various needs, such as financial independence or the establishment of strong, sustainable relationships with stakeholders, could not be met during the implementation of that plan.

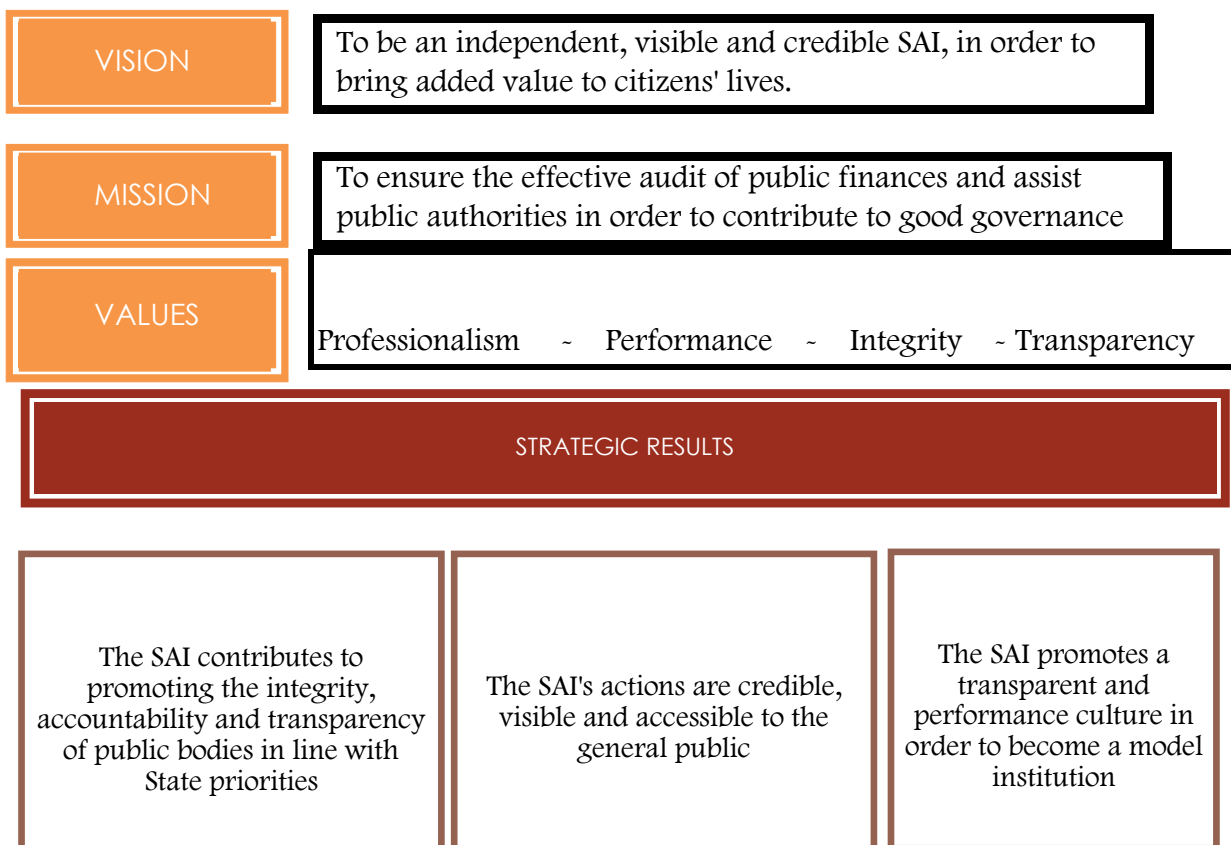
Madagascar's current Strategic Planning cycle has been supported since 2017 by the Global Call for Proposals - Tier 2 programme, through INTOSAI-Donor Cooperation. This programme aims to build the capacities of SAIs in fragile situations, including Madagascar's SAI, by mobilizing support to improve their performance over the long term. In the same context, a partnership agreement was signed with IDI and CREFIAF in October 2018 in Yaoundé as part of the PAP-APP Programme, to provide peer technical support in the elaboration of Strategic and Operational Plans.

Through its Strategic Plan, SAI Madagascar sets out its desire to contribute to the well-being of its citizens. It also intends to contribute to the improvement of public governance, taking into account emerging challenges such as the promotion of e-governance by the public administration or contribution in the achievement of national priorities and objectives. To this effect, a report on the assessment of the SAI's capacity building needs was produced in January 2019.

With this in mind, three strategic outcomes have been identified, on which the future activities of the jurisdiction are based. These are:

- **Strategic Outcome 1:** The SAI contributes to promoting the integrity, accountability and transparency of public bodies in line with State priorities;
- **Strategic Outcome 2:** The SAI's actions are credible, visible and accessible to the general public;
- **Strategic Outcome 3:** The SAI promotes a transparent and performance culture in order to become a model institution.

Overview



STRATEGIC OBJECTIVES		
<p>Ensure that specific audits are carried out in line with the State's economic strategy</p> <p>Promote gender, inclusion and diversity reviews</p> <p>Conduct information systems audits</p>	<p>Improving the SAI's output in connection with its traditional mission</p> <p>Improving interaction and communication with external stakeholders</p> <p>Contribute to the improvement of the SAI's constitutional and legal framework</p> <p>Contribute to establishing functional, administrative and financial autonomy</p>	<p>Develop internal governance tools</p> <p>Strengthen support services</p> <p>Have a sufficient number of qualified and motivated staff available</p>



Vision –Mission – Values

Vision

Every SAI should enjoy institutional, functional and organizational independence (i) in order to become a credible source of independent and objective information to support positive change within the public sector and (ii) in order to strive for service excellence and quality of work.

This prerequisite will guide the vision of the Madagascar's SAI for the next five (5) years.

“To be an independent, visible and credible SAI, in order to bring added value to citizens' lives.”

Mission

“To ensure effective public sector auditing and assist the public authorities in order to contribute to good governance.”

The SAI guarantees the protection of the principles and values of good governance and the accountability of public actors through its reviews, audits and assistance to public authorities. The mission of Madagascar's SAI is derived from the legal framework that governs its creation, functioning, composition and competences.

Professionalism

The professionalism of the SAI, which is a guarantee of the credibility and quality of its work, is reflected in its compliance with the standards and procedures governing the profession.

Performance

The SAI's performance is reflected in a greater concern for economy, efficiency and effectiveness in conducting its work.

Integrity

The integrity of the SAI's members is based on the respect of ethical and deontological rules in carrying out their activities.

Transparency

Transparency is reflected in the SAI's contribution to the promotion of a culture of accountability and to citizen information.



Key success factors

The achievement of the strategic outcomes that underpin the new vision of Madagascar's SAI is strongly linked to the fulfilment of preconditions comprising the key success factors.

Stakeholder involvement will be crucial in enabling the implementation of the plans developed.

Internally, the members of Madagascar's SAI, having highlighted its new values during the strategic planning process, will maintain their determination to respect their commitments at every level.

Although the SAI contributes substantially to the achievement of the selected goals, the achievement of results is closely linked to the intervention of external stakeholders such as the State, the technical and financial partners, the media and civil society organizations.

The State's commitment: the implementation of Action 137¹ of the Madagascar Emergence Initiative, which states that: "the IEM will give priority to the financial independence of the Court of Auditors [...]. The six Financial Courts (*Tribunaux Financiers*) shall also, logically, be provided with material and human resources [...]." will demonstrate the State's willingness to adhere to the SAI's vision and establish it as a stronger, independent external audit body.

Support from technical and financial partners for a strong SAI: The implementation of capacity building projects relies to a great extent on the technical and financial support of development partners. It will be possible to undertake concrete and coordinated cooperation, thanks to the creation in June 2018 of the SAI Project Support Group, which currently brings together financial partners such as the World Bank, the European Union, the United States Agency for International Development (USAID Madagascar) and the French Cooperation and Cultural Action Network (*Service de Coopération et d'Action Culturelle*, SCAC). The SAI also invites expressions of interest from any other partner wishing to join the group.

Involvement of the media and civil society organizations (CSOs): as the SAI's interface with citizens, the media and CSOs help to bring the SAI's work closer to citizens and thus have a key role in raising the SAI's profile in its quest for good governance.

¹Action 137 of the Madagascar Emergence Initiative states that: "the IEM shall prioritize the financial independence of the Court of Auditors [...]. The capacity building of this court, whose mission concerns both the departments, bodies and enterprises directly controlled by it and the local authorities (*collectivités territoriales*), establishments, state-owned companies, groupings and bodies that fall under the jurisdiction of the Financial Courts. The six Financial Courts (*Tribunaux Financiers*) shall also, logically, be provided with material and human resources to enable them to carry out with professionalism the judicial review of the accounts of public accountants, reviews of the management of municipalities (*communes*) and thematic audits, particularly of public debt and public procurement."

Strategic Outcomes, Strategic Objectives and Activities

The main objective of Madagascar's SAI is contributing to citizens' well-being. In order to achieve this objective, strategic outcomes have been identified and broken down into strategic objectives and activities.

These strategic outcomes or expected impact of the SAI's work are outcomes to which the SAI can make a substantial contribution, but whose achievement falls outside the scope of its jurisdiction. Nevertheless, the strategic objectives are goals that the SAI sets itself in order to achieve strategic outcomes.

The activities include action to be taken in order to build the SAI's institutional, organizational and professional capacity, in order to achieve its strategic objectives.



Strategic and technical meeting with the Secretary General of the Presidency



*Strategic and technical meeting with the Minister of Justice (Garde des Sceaux
Ministre de la Justice)*



Strategic Outcome 1: The SAI contributes to promoting the integrity, accountability and transparency of public bodies in line with State priorities

Outcome Indicator 1:

- *80% of complete official responses were provided on time by the Executive Power or audited entities with respect to the audits carried out by the SAI for which follow-up action was required (PEFA Indicator PI-30.3).*

Within the framework of the Emerging Madagascar Initiative (IEM), the Malagasy State has defined a global strategy structured around three strategic axes for its development, namely: building social capacity, building governance capacity, and economic strategy for accelerated growth. As such, the role of the SAI is to promote the efficiency, accountability and transparency of public administration through the audit activities it will carry out.

The SAI has set itself three (3) strategic objectives in order to achieve Strategic Outcome 1.

Strategic objective 1: Ensure that specific audits are carried out in line with the State's economic strategy

The SAI intends to contribute to the implementation and achievement of the State's priorities through performing audits and evaluations of public policies in sectors with high added value for the national economy. These include the mining, energy, finance, State-owned assets, decentralization, environment sectors, etc.

ACTIVITIES:

- A1 .1 .1: Conducting thematic audits;
- A1 .1: 2: Conducting public policy evaluations;
- A1 .1: 3: Recruitment of experts in specific fields.



INDICATORS

- I1 .1.0: Audit plan prepared;
- I1 .1.1A: 33 thematic audit reports produced and distributed by the Court of Auditors (compliance, performance and financial audit);
- I1 .1.1B: 45 annual thematic audit reports produced and disseminated by the Financial Courts (compliance, performance and financial audit);
- I1.1.2: 10 public policy evaluation reports produced and disseminated;
- I1.1.3: 4 expert reports available.

IDENTIFIED RISKS:

- Insufficient number of auditor magistrates;
- Insufficient budget for audit missions;
- Insufficient budget allocated to public policy evaluation missions;
- Insufficient professional capacity in audit and evaluation.

Strategic Objective 2: Promote Gender, Inclusion and Diversity Reviews

In relation to national social development priorities, the SAI aims to bring a more holistic approach to its audits by addressing issues of gender, inclusion or diversity. This is an emerging subject which is of direct interest to the societal actors, which justifies the choice of this strategic objective.

ACTIVITIES:

- A1 .2 .1: Conducting gender-focused performance audits;
- A1 .2: 2: Conducting an evaluation of public policies, focusing on gender, inclusion and diversity;
- A1 .2: 3: Recruitment of an expert in gender, inclusion and diversity.



INDICATORS

- 11.2.0: Audit plan prepared;
- 11.2.1: 2 audit reports produced and disseminated;
- 11.2.2: 1 public policy evaluation report produced and disseminated.
- 11.2.3: 1 expert report available

IDENTIFIED RISKS:

- Insufficient number of auditor magistrates
- Insufficient budget for audit missions;
- Insufficient budget allocated to public policy evaluation missions;
- Lack of professional capacity with respect to gender, inclusion and diversity.

Strategic Objective 3: Conduct information systems audits

Information technology is increasingly present in the development of the Malagasy public administration, particularly in the area of budgetary management of jobs, such as public procurement (SIGMP), public expenditure (SIIGFP) and human resources (AUGURE).

Indeed, the deployment of a fully integrated public finance management information system is part of the new General State Policy (GSP) that was presented on 31 January 2019 by the President of the Republic. This policy is broken down into several major priority development areas focusing on cross-cutting strategies related to promoting e-governance and modernizing the administration.

The SAI's willingness to carry out audits of information systems falls within the scope of the reforms for promoting good public sector governance.

Thus, the choice of strategic objective 3 meets the SAI's requirements to provide high quality auditing of public finances and also to contribute to improving these systems.

ACTIVITIES

- A1.3.1: Conducting Information Systems Audits;
- A1.3.2: Recruitment of an expert in information systems auditing;
- A1.3.3: Recruitment of information systems experts.

INDICATORS

- 11.3.1: 5 audit reports produced and disseminated;
- 11.3.2: 1 expert report available;
- 11.3.3: 5 expert reports available.

IDENTIFIED RISKS:

- Insufficient number of auditor magistrates;
- Insufficient budget for audit missions;
- Insufficient professional capacity with respect to information systems auditing.

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

Outcome Indicators 2:

- 80% of the decisions handed down by the SAI are notified, published and acted upon. (SAI 20: Outcomes of judicial reviews)
- The SAI operates independently of the executive power. It has unlimited access to data, documents and information from most audited entities (PEFA PI 30-4: Independence of the SAI).

The assessment of the SAI's situation and needs highlighted shortcomings in the performance of its activities, which reduce the impact of the SAI's work in society. However, the relevance and continuity of its actions, the improvement of the quality of its relationships with various stakeholders and its audit environment depend heavily on its performance.

Therefore, since the credibility of SAs is one of the Fundamental Principles of Public Sector Auditing, standards ISSAI 12 and ISSAI 100 recommend ensuring the quality of the SAI's audit work and the professionalism of its members.

In light of the above, the SAI wants to improve its production in terms of quality and quantity, develop its interaction with external actors and, finally, undertake actions to strengthen its legal framework in order to support its role as an external public sector auditor.



Meeting with the members of the Senate Finance Committee (Commission Finances auprès du Sénat)





Technical meeting with the Secretary General of the Ministry in charge of Economy and Finance (Secrétaire Général du Ministère de l'Economie et des Finances)

Strategic objective 1: Improving the SAI's output in connection with its traditional mission

The main duties of the SAI, which has jurisdictional competence for such purposes, are the audit of public accounts, management review and the voicing of opinions.

The main outputs of the SAI, which are of a matter of public order and for which it is known, are the annual public report and the report on the implementation of financial legislation for the vote on the Budget Review Law (*loi de règlement*) by the Parliament.

In order to gain credibility and recognition from its stakeholders, the SAI will focus on enhancing the quality of its work while ensuring that audit areas are optimally covered.



ACTIVITIES

- A2.1.1: Judgment of accounts kept using the FIFO method;
- A2.1.2: Auditing of State-Owned Enterprises;
- A2.1.3: Carrying out audits of the accounts and management reviews of public establishments;
- A2.1.4: Carrying out management reviews of decentralized local authorities;
- A2.1.5: Reviewing budgetary acts and support for public authorities;
- A2.1.6: Conducting and improving reviews on the implementation of financial legislation;
- A2.1.7: Preparation of public reports.

INDICATORS

- I2.1.0: Audit plan prepared;
- I2.1.1: 80% of the decisions handed down over the last 3 years are notified within an average of less than 4 months of the final decision.
- I2.1.2: 5 reports on audits of State-Owned Enterprises;
- I2.1.3: 11 reports on the audits of accounts and management reviews of State-Owned Enterprises;
- I2.1.4: 8 annual reports on the management review of CTD;
- I2.1.5: No pending requests for opinions;
- I2.1.6: 1 report on draft budget review laws produced annually;
- I2.1.7: 1 public report produced and published annually.

IDENTIFIED RISKS:

- Delay in the production of draft budget review laws (*projets de lois de règlement*);
- Insufficient number of magistrates;
- Insufficient budget for

Strategic Objective 2: Improve interaction and communication with external stakeholders

The SAI's May 2019 report on the stakeholder engagement strategy identified the need to promote interaction with stakeholders and to communicate the outcomes of the SAI's work.

A lack of openness: there is not enough visibility of the SAI as an external public sector auditor. Both institutional and non-institutional stakeholders, i.e. the executive, legislative and judicial powers, as well as civil society, need to be made aware of the role and missions of the SAI.



In addition, it would be beneficial to increase information sharing with stakeholders, such as media coverage of public reports to feed public debate. The SAI's audits will then attract more public interest, thus improving government accountability.

It is also important to communicate the work of the SAI to parliamentarians, who will provide the necessary elements of analysis for the adoption and approval of the implementation of financial legislation. Finally, the provision of these elements will enable civil society to assess the quality of leaders' financial governance.

Therefore, the SAI will oversee the implementation of its stakeholder engagement strategy and ensure its monitoring and evaluation.

ACTIVITIES

- A2.2.1: Implementation of the stakeholder involvement strategy;
- A2.2.2: Monitoring and evaluation of the stakeholder engagement strategy.

INDICATORS

- I2.2.1A: 100% of stakeholders informed
- I2.2.1B: Report on stakeholder involvement strategy implementation available;
- I2.2.2: Annual monitoring report on strategy implementation available

IDENTIFIED RISKS:

- Insufficient institutional communication capacity;
- Lack of interest in the work of the Court.

Strategic Objective 3: Contribute to the improvement of the SAI's constitutional and legal framework

The credibility of a SAI is measured by its degree of independence, which guarantees its objectivity. In the case of Madagascar's SAI, this independence is not enshrined in the Constitution or in Organic Law No. 2004-036 of 1 October 2004 (*loi organique n° 2004-036 du 1er octobre 2004*) on the organization, powers, operation and procedure applicable with respect to the Supreme Court (*Cour Suprême*) and the three Courts that comprise it. It underpins the independence of the judiciary in general and that of magistrates in particular, as mentioned in articles 107² and 108³ of the Constitution. Moreover, in addition to the lack of

²Article 107 of the Constitution of Madagascar 2010 (*constitution de la IVe République 2010*): "The President of the Republic is the guarantor of the independence of the judiciary [...]"

³Article 108 of the Constitution of Madagascar 2010: "Magistrates, judges and assessors are independent in their jurisdictional activities, and are subject only to the Constitution and the law...".



effective institutional independence, the low volume of funds allocated to it and the regulatory provisions restricting their use affect the SAI's capacity to operate as an external public sector auditor.

The existence of an appropriate and effective constitutional and legal framework is one of the requirements of ISSAI standards on the independence of SAIs.

Therefore, the choice of strategic objective 3 in the framework of this strategic plan is justified by the need to improve the legal framework governing the organization and functioning of the SAI in order to better establish its independence and thus consolidate its administrative and financial autonomy. At the same time, the SAI will ensure that the relevant actors are aware of the SAI's independence.

With this in mind, the Court will encourage the public authorities to enshrine its independence by adopting the appropriate laws and regulations to enable it to carry out its tasks effectively. This includes financial and managerial autonomy to enable appropriate access to human, material and financial resources (ISSAI 10, principle 8)⁴.

ACTIVITIES

- A2.3.1: Updating draft legislation;
- A2.3.2: Preparation of draft regulatory texts;
- A2.3.3: Implementation of the SAI's independence programme.

INDICATORS

- I2. 3.1: Draft legislation updated and available;
- I2. 3.2: Draft regulatory texts prepared and available;
- I2. 3.3: Strategy for strengthening independence prepared and implemented.

IDENTIFIED RISKS:

- Unavailability of resources;
- Non-adherence of the Government;
- Disinterest of Parliament.

⁴ISSAI 10 - Principle 8 of the Mexico Declaration on the Independence of SAIs:

"SAIs should have available necessary and reasonable human, material, and monetary resources. The Executive should not control or direct the access to these resources. SAIs manage their own budget and allocate it appropriately.

The Legislature or one of its commissions is responsible for ensuring that SAIs have the proper resources to fulfill their mandate.

SAIs have the right of direct appeal to the Legislature if the resources provided are insufficient to allow them to fulfill their mandate.



Strategic Objective 4: Contribute to establishing functional, administrative and financial autonomy

Significant weaknesses were identified in the SAI needs assessment report, particularly in relation to the SAI's autonomy. The most relevant weaknesses were:

- no headquarters of its own to accommodate all SAI staff and meet its need for expansion;
- lack of adequate archiving infrastructure to store the annual accounts documents relating to the budgetary implementation of public operations;
- lack of resources contributing to control activities (rolling stock, budget allocation for carrying out audit missions, etc.).

Improving the working environment is one of the requirements for the SAI to be able to operate properly and improve its performance.

ACTIVITIES

- A2.4.1: Construction of a functional building serving as headquarters;
- A2.4.2: Advocacy for the allocation of an adequate operating budget;
- A2.4.3: Acquisition of rolling stock;
- A2.4.4: Acquisition of materials and equipment for the main archive rooms;
- A2.4.5: Extension and fit-out of ancillary archive rooms.

INDICATORS

- I2. 4.1A: Headquarters received;
- I2. 4.1B: Headquarters fitted out;
- I2. 4.2: Substantial, autonomous budget;
- I2. 4.3: 16 units of rolling stock acquired;
- I2. 4.4: Main archive rooms fitted out;
- I2. 4.5: Annex archive rooms received and fitted out.

IDENTIFIED RISKS:

- Lack of funding for the construction and fit-out of the headquarters;
- Non-adherence of technical and financial partners;
- Non-adherence of the Government and Parliament;
- Insufficient human resources.



Strategic Outcome 3: The SAI promotes a transparent and performance culture in order to become a model institution

Outcome Indicators 3:

- *The SAI's activities are carried out in accordance with a strategic planning process based on an assessment of its needs and stakeholders' expectations and whose implementation through annual operational plans is periodically evaluated. (SAI-3: Strategic Planning Cycle)*
- *Magistrates and SAI staff are trained in accordance with previously prepared training and development plans. (SAI-23: Professional Development and Training)*

As the Supreme Audit Institution, Madagascar's Court of Auditors also aims to promote the principle of exemplarity. In this respect, according to ISSAI 12, the SAI should be "a model organization through leading by example."

Achieving this strategic outcome includes improving the SAI's internal governance and ensuring that the SAI has qualified and motivated staff to carry out quality work.

Strategic objective 1: Develop internal governance tools

In order to gain wider recognition for its output, Madagascar's SAI must ensure the professionalization of its methods and internal actors.

Firstly, it must equip itself with tools, including:

- audit manuals that are in line with international standards;
- quality assurance manuals;
- decision and recommendation follow-up mechanisms;

Secondly, it must improve the organization of its services and better manage the performance of its agents. To this end, the SAI will develop:

- service standards;
- a human resources management policy adapted to its needs;
- a system for measuring its performance.



ACTIVITIES

- A3.1.1: Preparation and implementation of a medium-term (5-year) audit and control plan;
- A3.1.2: Preparation and dissemination of audit guides;
- A3.1.3: Preparation and dissemination of service standards and internal procedure manuals.
- A3.1.4: Preparation and implementation of a performance measurement system;
- A3.1.5: Preparation and implementation of a quality control and assurance manual;
- A3.1.6: Development and implementation of a mechanism for following up the SAI's decisions and recommendations;
- A3.1.7: Preparation and implementation of an HRM policy (forecasting, workforce, employment, skills).

INDICATORS

- I3.1.1A: Medium-term audit and control plan available;
- I3.1.1B: Report on the implementation of the audit and control plan available;
- I3.1.2A: Audit guides available and accessible;
- I3.1.2B: Audit guides available and accessible;
- I3.1.3A: Service standards available and accessible;
- I3.1.3B: Procedural manuals available and accessible;
- I3.1.4: Report on internal staff evaluation available;
- I3.1.5: Quality control and quality assurance manual available and accessible;
- I3.1.6: Manual on the follow-up of recommendations prepared and disseminated;
- I3.1.7A: HRM policy prepared and available;
- I3.1.7B: Report on the implementation of the HRM Policy available.

IDENTIFIED RISKS:

- Non-adherence to change;
- Insufficient financial resources.

Strategic Objective 2: Strengthen Support Services

The current, essential support activities of the SAI include the registry, archives, documentation, inventory accounting, IT and financial administration. Although some of these departments are not directly involved in audit activities, they contribute to the SAI's performance and transparency objectives.

With this in mind, the SAI considers it necessary to reorganize the various departments and to build the capacities of existing departments.



Thus, the creation of a Secretary General function is necessary to oversee the operation of administrative services (archives, documentation, inventory accounting, IT department and administrative and financial department).

A unit or committee attached to the President's Office will be set up to take charge of institutional communication and international relations, in particular with the INTOSAI community and peer SAIs.

Additionally, the SAI needs assessment report revealed that information sharing and exchange within the SAI is carried out through traditional paper-based correspondence, primarily through paper documents, both between SAI staff and with audited entities. This arrangement, which slows down the activities of the SAI and does not allow for prompt internal interaction, is no longer appropriate to the context or the new needs of the SAI. Thus, its activities should be modernized through the use of a robust and agile information system in line with the needs of the SAI and the integrated public financial management system.

The SAI will draw up an information system master plan to formalize and implement this information system, which will enable the planning and management of this system's development. This master plan will ensure the consistency and efficiency of services, software and infrastructure over time.

ACTIVITIES

- A3.2.1: Creation and organization of the General Secretariat;
- A3.2.2: Creation and organization of the office of the Head of the SAI;
- A3.2.3: Strengthening of support services
- A3.2.4: Preparation and implementation of the information system master plan.

INDICATORS

- I3.2.1: General Secretariat and new affiliated departments created;
- I3.2.2: Office of the Head of the SAI created;
- I3.2.3: Support Staff's capacities developed;
- I3.2.4A: Information system master plan prepared and available;
- I3.2.4B: Report on master plan implementation monitoring available

IDENTIFIED RISKS:

- Unavailability of human and financial resources.



Strategic Objective 3: Have a sufficient number of qualified and motivated staff available

The quality of output is inseparable from the competence of the staff who produce it. The need for SAIs to have competent staff is reiterated by the Fundamental Principles of Public Sector Auditing, which state that: "The individuals in the audit team should collectively possess the knowledge, skills and expertise necessary to successfully complete the audit."⁵ The SAI's performance also depends on the quality of its support staff. Professional capacity building of all members of the SAI is therefore essential.

The provision of audit assistants to the SAI is provided for under Articles 265 and 292 of Organic Law No. 2004-036 of 1 October 2004 (*Loi organique n°2004-036 du 1er octobre 2004*): "(...), officials of the State or decentralized local authorities may be seconded to the Court of Auditors to assist its members in exercising their jurisdiction under the conditions set forth by regulations. The persons concerned, known as audit assistants, shall not engage in any judicial activity. (...)." The provision of these officials is intended to contribute to improving the Court's performance. However, this has not been possible to date.

In light of the above, the need for the SAI to attract and recruit sufficient qualified staff, or to strengthen the skills of existing staff, appears to be of paramount importance to ensure the quality of its work and ultimately the quality of its output.

Finally, the Court will encourage the public authorities to implement a system of incentives for its SAI staff in line with those of other audit bodies. This concern stems from a review of the SAI needs assessment report, which has shown that members of the SAI have less competitive salaries and benefits than other audit bodies and audited entities.

⁵ISSAI 100 Section 39

ACTIVITIES

- A3.3.1: Development and implementation of the training and development plan;
- A3.3.2: Capacity building in auditing;
- A3.3.3: Capacity building in judicial review and management review;
- A3.3.4: Capacity building in the review of implementation of financial legislation;
- A3.3.5: Building the capacity of support staff;
- A3.3.6: Capacity building in public policy evaluation;
- A3.3.7: Recruitment of Audit Assistants;
- A3.3.8: Design and implementation of an incentive system.

INDICATORS

- I3.3.1A: Training plan prepared and available;
- I3.3.1B: Report on training plan implementation available;
- I3.3.2: 100% of auditor magistrates certified for at least one type of audit by 2024;
- I3.3.3: 65% of magistrates trained in judicial review and management review;
- I3.3.4: 65% of magistrates trained in the review of implementation of financial legislation;
- I3.3.5: 50% of support staff trained;
- I3.3.6: 65% of auditing magistrates trained in public policy evaluation;
- I3.3.7: 50 audit assistants recruited by 2024;
- I3.3.8A: Audit report on the remuneration of supervisory bodies available;
- I3.3.8B: Follow-up report on recommendations on the remuneration of supervisory bodies available.

IDENTIFIED RISKS:

- Unavailability of human and financial resources;
- Departure of certified auditors on secondment;
- Reluctance on the part of the Government and Parliament;



Monitoring and evaluation

Monitoring and evaluation will enable the organization to measure and assess performance in the implementation of its strategic plan.

The objectives will be:

- assess the performance of the operational plan
- assess the main changes brought about by the implementation of the operational plan
- reframe the implementation plan, or components of the plan or activities
- assess and build capacities of actors involved in project management

As part of implementing the strategic plan, monitoring and evaluation procedures will focus on:

- monitoring the performance of activities
- monitoring effects and impacts
- internal evaluations by members of the SAI and external evaluations by peer review.

Implementation Matrix

OBJECTIVES	ACTIVITIES	INDICATORS	YEAR
OUTCOME 1 - The SAI contributes to promoting the integrity, accountability and transparency of public bodies in line with State priorities			
1.1: Ensuring the performance of specific audits in line with the State's economic strategy	Selection of audit themes with reference to State priorities	audit plan prepared	2019
	Conducting thematic audits (CA-PA-FA)	33 thematic audit reports produced and disseminated by the Court of Auditors 45 annual thematic audit reports produced and disseminated by the Financial Tribunals	2020-2024
	Conducting public policy evaluations	10 public policy evaluation reports produced and disseminated	2020-2024
	Recruitment of experts in specific fields	expert reports available	2020-2023
1.2: Promoting gender-, inclusion- and diversity-focused reviews	Selection of gender-focused audit themes, with reference to State priorities	audit plan prepared	2019
	Conducting an assessment of public policies on inclusion and diversity	2 audit reports produced and disseminated	2020/2024
	Conducting an evaluation of public policy on inclusion and diversity	1 public policy evaluation report produced and disseminated	2022
	Recruitment of an expert in gender, inclusion and diversity	1 expert report available	2022
1.3: Conducting information systems audits	Selecting audit themes with reference to existing information systems	audit plan prepared	2019
	Conducting information systems audits	5 audit reports produced and disseminated	2020-2024
	Recruitment of an expert on information systems auditing	1 expert report available	2020
	Recruitment of information systems experts	1 expert report available	2020-2024
OUTCOME 2: The SAI's actions are credible, visible and accessible to the general public			

OBJECTIVES	ACTIVITIES	INDICATORS	YEAR
Improving the SAI's output in connection with its traditional mission	Selection of audits to be carried out	audit plan	2019
	Judgment of accounts kept according to the FIFO method	80% of decisions made in the last 3 years are notified on average within less than 4 months before the final decision	2020-2024
	Conducting audits on State-Owned Enterprises	5 reports on the audits of State-Owned Enterprises	2020-2024
	Conducting accounts audits and management reviews of public establishments	11 reports on the audit of accounts and management reviews of State-Owned Enterprises	2020-2024
	Carrying out management reviews of CTD	8 annual reports on the management review of CTD	2020-2024
	Provision of opinions	No pending requests for opinions	2020-2024
	Conducting and improving reviews of the implementation of financial legislation	1 report on draft budget review laws produced and published annually	2020-2024
	Preparation of public reports	Public report produced and published	2020-2024
Improving interaction and communication with external stakeholders	Implementation and monitoring of the stakeholder engagement strategy	100% of stakeholders sensitized. Report on the implementation of the stakeholder engagement strategy available	2020
	Monitoring and evaluation of the stakeholder engagement strategy	Annual monitoring report on strategy implementation available	2020-2024
Contributing to the improvement of the SAI's constitutional and legal framework	Updating draft legislation	Draft legislation updated and available	2020-2022
	Preparation of draft regulatory texts	Draft regulatory texts prepared and available	2020-2023
	Implementing the SAI's independence programme	Strategy for strengthening independence prepared and implemented.	2020-2024
Contributing to the implementation of administrative and financial autonomy	Construction of an operational headquarters building	Headquarters received and fitted out	2020-2024
	Advocacy for adequate operating budget allocation	Substantial, autonomous budget	2020
	Acquisition of rolling stock	16 rolling stock acquired	2020-2021
	Acquisition of materials and equipment for the main archive rooms	Main archive rooms fitted out	2023

OBJECTIVES	ACTIVITIES	INDICATORS	YEAR
	Extension and fit-out of adjoining archive rooms	Adjoining archive rooms received and fitted out	2020
OUTCOME 3: The SAI promotes a transparent and performance culture to become a model institution			
Developing internal governance tools	Preparation and implementation of a medium-term (5-year) audit and control plan	Medium-term audit and control plan available / Report on implementation of audit and control plan available	2020-2024
	Preparation and dissemination of control guides	Preparation and dissemination of control guides / Audit Guides available and accessible	2020/2023
	Preparation and dissemination of service standards and internal procedure manuals	Available and accessible service standards / Available and accessible procedure manuals	2020/2023
	Preparation and implementation of a performance measurement system	Report on the internal evaluation of staff available	2021
	Preparation and implementation of a quality control and quality assurance manual	Quality control and quality assurance manual available and accessible	2021
	Preparation and implementation of a follow-up procedure for recommendations	Manual on the follow-up of recommendations prepared and disseminated	2020
	Preparation and implementation of an HRM policy (forecasting, workforce, employment, skills)	HRM policy prepared and available / Report on HRM Policy implementation	2020-2024
Strengthening support services	Creation and organization of a General Secretariat	General Secretariat and new affiliated departments created	2020
	Creation and organization of the Office of the Head of the SAI	Office of the Head of the SAI created	2020
	Strengthening of support services	Support services strengthened	2020
	Preparation and implementation of the information system master plan	Information system master plan developed and available / Report on the monitoring of the implementation of the master plan available	2020-2024
Having a sufficient number of qualified staff available	Preparation and implementation of a training and development plan	Training plan prepared and available / Report on the implementation of the training plan available	2020-2024
	Capacity building in auditing	100% of auditor magistrates certified in minimum one type of audit in 2024	2020-2024
	Capacity building in judicial review and management review	65% of magistrates trained in judicial review and management review	2020-2024

OBJECTIVES	ACTIVITIES	INDICATORS	YEAR
	Capacity-building in review of implementation of financial legislation	65% of magistrates trained in review of implementation of financial legislation	2020-2024
	Building the capacities of support staff	50% of support staff trained	2020/2023
	Capacity building in public policy evaluation	65% of auditor magistrates trained in public policy evaluation	2020-2024
	Recruitment of audit assistants	50 audit assistants recruited within 2024	2020-2024
	Design and implementation of an incentive system	Audit report on remuneration of supervisory bodies available / Follow-up report on recommendations on remuneration of supervisory bodies available	2020-2021

Thanks



As Head of the Public Prosecutor's Office, it is my duty to reiterate the role of the Court of Auditors to ensure the effective control of public finances and to assist the public authorities with the aim of safeguarding public finances and assets.

The implementation of this Strategic Plan for the next five years is necessary both for the Court and for stakeholders to create a strong, credible Supreme Audit Institution that can act as both a safeguard and a beacon in the use of public funds and the implementation of public policies.

The preparation of this plan was a methodical process, in line with the performance measurement framework of the Supreme Audit Institutions, to highlight the priority needs of the Court. All the elements deemed relevant to move the Court in this direction are summarized in this document.

I would therefore like to express my thanks to all the stakeholders who will contribute to the success of the Court of Auditors' Strategic Plan 2020-2024.

Olivier Ernest Andriantsoa HERISON