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Strengthening the Court of Accounts of Madagascar

TANTANA

USAID – IDI (Agreement No. 72068721IO00001)

Performance Reporting

Jan 2024 - Sep 2024



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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, 2024, to September 30th, 2024.

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 Annual Plan 2024 adopted by the Project Steering Committee on 29th November 2023.

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 2025.

Overall progress

In 2024, the TANTANA project focused on sustaining changes brought in the CdC and integrating them into the routines of the institution. The project continued to progress towards the three Strategic Outcomes the CdC has set in their Strategic Plan:

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

As part of its core mission – the jurisdictional controls – the SAI took decisive action to eliminate the longstanding backlog of pending accounts. It committed to reducing the backlog of pending accounts and engaged in a clear, focused action plan, to review and resolve the accounts of national public establishments. By partnering with peers and national experts, the jurisdictional controls chamber streamlined the account judgment process and spread best practices throughout the SAI. The results were notable: over half of the previously untouched accounts were cleared in under a year.

Besides, the SAI continued to benefit from on-the-job peer support for audits started in the previous years. They engaged with new peers for new audits from the 2024 work plan, bringing the total number of audits supported by TANTANA project to 25 (including 7 audits performed independently by the Financial Tribunals). The methodology team (“Cellule méthodologique”), together with peers, designed advanced training series to sharpen the skills of SAI staff and bring ISSAI standards to life in practical ways.

Additionally, members of the Prosecutor's Office (“Parquet”) collaborated closely with their peers to improve the clarity and quality of the CdC's outputs and enhance communication channels between the financial jurisdiction and judiciary counterparts. These efforts are paving the way towards greater transparency and accountability.

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

Amidst a politically sensitive atmosphere following the November 2023 presidential elections, the SAI maintained a low profile while seizing the opportunity to expand its communication outreach. Despite the absence of a public report in 2023, it made moves in 2024 to enhance visibility: creating a dedicated communication team internally, launching a LinkedIn page to strengthen its presence on professional networks, taking center stage at a major event of the Ministry of Justice promoting "more accessible justice", and securing a feature in a special edition of the INTOSAI Journal, where the President of the CdC penned an article on the critical importance of jurisdictional controls. SAI Madagascar was also represented on several international stages, showcasing their achievements and exchanging valuable insights with global peers.

Behind the scenes, the SAI worked with peers to prepare for the release of selected audits. Reporting teams from the CdC and Financial Tribunals received expert coaching to craft citizen-friendly outputs aimed at informing both the public and media. The CdC also formalized the creation of a Communications Unit, represented by members of the Court and of IDI. The group meets once a week and manages all internal and external communications. These initiatives are laying the groundwork for an exciting milestone: the release of a double annual report in November 2024.

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

The clerical staff (“Greffes”) came into focus with the development of an action plan to enhance the skills of the *greffiers*, thanks to collaboration with peer partners. Actions extending to 2025 are

underway to overhaul the main archive storage space in the CdC annex building, speeding up document retrieval, particularly for jurisdictional controls.

Gender equality and inclusion remained high priorities, as the institution continued gender awareness training within the Financial Tribunals, culminating in the release of its first-ever gender audit. With the support of a peer from SAI Senegal, SAI Madagascar also embarked on a journey to raise awareness on ethics and deontology among all their staff, reinforcing the core values of professionalism, performance, integrity, and transparency, as laid out in their Strategic Plan.

These experiences have already begun translating into daily practices, driving higher performance standards across the institution. The boost in performance is evident in the SAI's timely release of the 2023 annual performance report, the development of a robust ICT strategy, and the enhanced leadership cohesion—illustrated by a landmark gathering of the heads of the CdC and the six Financial Tribunals, alongside the Minister of Justice, to strengthen collaboration.

Finally, following a positive mid-term review, the TANTANA project team worked closely with SAI senior management to design and implement an action plan aimed at sustaining and further developing these positive changes within the institution.



Picture 1 SAI Leadership meeting attendees including the Minister of Justice in March 2024

Results achieved & performance indicators

The project has already achieved most of the targets set by the Result Framework for 2024, although the year is not yet over.

Table 1 provides the status on 30th September 2024 of the Results Framework with performance indicators and targets referring to 2024. In the absence of an official SAI-PMF and PEFA evaluation, estimates are provided for expected results level 2 (SAI Strategic outcomes) and level 3 (SAI capacities and strategic outputs). A formal assessment could be done in 2025 when ratings are available.

Nonetheless, the project has already achieved most of the 2024 Expected Results level 4 (project inputs) set by the Result Framework for 2024:

- Indicator for the Expected Result 4.1 (Agreed support is implemented) might remain under target by end of 2024, reflecting the project flexibility as planned activities are revised to align to the pace of the CdC. For instance, most audits from 2023 were carried over due to delays in their finalization, resulting in more audits being supported than originally projected. Besides, planned communication activities were slowed down after the elections, and several activities expanded into 2025. However, all these adjustments were led by the CdC, demonstrating their increasing ownership and control over the project.
- The indicators for the Expected Result 4.2 (Broad participation of SAI staff) consistently exceeds the targets since the beginning of the project. The number of trainings and workshops increased in 2024, with higher interest and involvement of the staff, as they addressed the various functions of the CdC. See Annex 1 for details about the CdC staff participation in main activities and details of the male/female participation.
- The indicator for the Expected Result 4.3 (Quality and relevant support) is also expected to meet the target. Recent targeted surveys show a good satisfaction rate from participants. However, the final 2024 global annual survey will only be available early 2025 to confirm this rating.
- The indicator for the Expected Result 4.4 (Active partnerships) has also met the target. The three SAI (France, Morocco and Norway) continued to provide active peer support to the project. In addition, SAI Senegal contributed to the Ethics and Deontology component.



Picture 2 Intervention of the Greffier en Chef during the training on Ethics and Deontology

Table 1 Result Framework – List of Expected Results for 2020-2024

Result Level 1: SAI Impact											
No	Expected Result	Indicator Definition	Measurement & responsibility	Baseline	Target / Actual	2020	2021	2022	2023	Target: 2024 Actual: Sep. 2024	Comments
1.1	Audits have a positive impact benefitting citizens	Overall conclusion of the final project evaluation	Final project evaluation	NA	Target	NA	NA	NA	NA	NA	
					Actual						
Results Level 2: SAI Strategic outcomes											
No	Expected Result	Indicator Definition	Measurement & responsibility	Baseline	Target / Actual	2020	2021	2022	2023	Target: 2024 Actual: Sep. 2024	Comments
2.1	The CdC contributes to promoting the integrity, accountability y and	External audit follow-up (PEFA Indicator PI-30.3)	PEFA assessment, if done in the project period. (If PEFA not	C (2019)	Target					80% / B	As of date, a new PEFA assessment has not been carried out. However, TANTANA mid-term review outlined the follow-up

	transparency of public bodies taking into consideration the State priorities		carried out an alternative assessment of the indicator will be conducted)		Actual						OBS ¹ audit oversight score: 22/100 (17/100 in 2019)	audits performed by CdC, although audit follow-up mechanisms are still weak. CdC and FT are executing more than 25 audits of high national relevance (Covid-19, JIRAMA, strategic resources such as mining, rice, fisheries, etc.) with peer support
2.2	The CdC is credible, visible and accessible to the general public	Communication with the Media, Citizens and Civil Society Organizations (SAI-25)	Assessment by the project and verified by external mid- and end-term evaluation. In 2022, the project conducted an assessment of PMF-SAI 25.	2 (2022)	Target						3	SAI-PMF assessment will be conducted in 2025. The CdC engaged in specific actions to increase this score.
					Actual						2 (estimate)	

¹ Open Budget Survey (www.internationalbudget.org/open-budget-survey)

2.3	The CdC is a model institution promoting transparency and performance	a) Strategic planning cycle (SAI-3) b) Internal Control environment, Ethics, Integrity & organizational structure (SAI-4. i)	Assessment by the project and verified by external mid- and end-term evaluation. In 2022, the project conducted an assessment of PMF-SAI 3 & 4.i.	a) 2 (2022) b) 0 (2022)	Target					a) 3 b) 1	SAI-PMF assessment will be conducted in 2025. The CdC engaged in specific actions to increase score b).
					Actual					a) 3 (the strategic planning cycle has largely improved with the implementation of PTA360 methodology) b) 0 (estimates)	

Results Level 3: SAI capacities and strategic outputs

No	Expected Result	Indicator Definition	Measurement and responsibility	Base	Target / Actual	2020	2021	2022	2023	Target: 2024 Actual: Sep. 2024	Comments
3.1	Audits of high national relevance	Audit Coverage (SAI-8)	Assessment by the project and verified	0 (2020)	Target					1	

	are conducted and reported on the basis of ISSAIs		by external mid- and end-term evaluation. In 2022, the project conducted an assessment of PMF-SAI 8.		Actual					1 (estimate)	SAI-PMF assessment will be conducted in 2025. The CdC engaged in specific actions to increase this score. Besides, the audit selection process has improved with the implementation of the PTA360 methodology	
3.2	Quality and efficiency of "traditional mission" audits and jurisdictional controls are enhanced	Results of Jurisdictional controls (SAI-20)	Assessment by the project and verified by external mid- and end-term evaluation. In 2023, the project will conduct an assessment of PMF-SAI 20.	1 (2023)	Target						Target 2025: 2	
					Actual					1 (estimate – no major change since 2023)	No baseline indicator set, but a score of 1 was proposed in 2023. The jurisdictional work was focused on clearing the backlog, with notable progress.	
3.3	The legal framework is improved and institutional	a) Independence of the SAI (PEFA PI-30.4 b) Independence of the SAI (SAI-1))	PEFA assessment, if done in the project period.	a) C (2018) b) 1 (2022) c) 3 (2022)	Target					a) C b) 2 c) 4		

	independence strengthened	c) Mandate of the SAI (SAI-2)	SAI PMF indicators assessed by the project and verified by external mid- and end-term evaluation. In 2022, the project conducted an assessment of PMF-SAI 1 & 2.		Actual					a) C b) 1 c) 3 (estimates)	SAI-PMF assessment will be conducted in 2025. The update since 2018 relates to the financial autonomy, whereby the SAI can propose their own budget as a “mission” in the Budget Law. However, this would have a limited impact on the overall independence of the SAI if budget appropriations do not increase.	
3.4	The CdC external communication	a) Communication with the Legislature,	Assessment by the project and verified	a) 2 (2022) b) 2 (2022)	Target						Target 2025: a) 3 b) 3	

	on is improved, including communication with the National Assembly, Government, civil society and media	Executive and Judiciary (SAI-24). b) Communication with the Media, Citizens and Civil Society Organizations (SAI-25)	by external mid- and end-term evaluation. In 2022, the project conducted an assessment of PMF-SAI 24 & 25.		Actual					In progress	No substantial progress made regarding SAI-24. Regarding media: some <i>ad hoc</i> contacts, training provided. No progress for CSO. The SAI will take the opportunity to present the annual report 2023-2024 to improve these aspects.	
3.5	Strategic management and core internal	a) Strategic planning cycle (SAI-3) b) Internal Control	Assessment by the project and verified by external	a) 2 (2022) b) 0 (2023) c) 2 (2023)	Target						Target 2025: a) 3 (2022) b) 1 (2023) c) 4 (2023)	

	governance systems are strengthened	environment, Ethics, Integrity & organizational structure (SAI-4. i) c) Leadership and internal communication (SAI-6)	mid- and end-term evaluation. In 2022, the project conducted an assessment of PMF-SAI 3. In 2023, the project will conduct an assessment of PMF-SAI 4.1 & 6.		Actual					In progress	<p>a) Lack of follow-up, monitoring & reporting. Lack of control of resources.</p> <p>b) Training on Ethics, waiting for implementation of measures advised by Senegalese peer.</p> <p>c) <i>Ad hoc</i> and isolated actions for internal communication, no structured policy.</p>
3.6	Digital tools and software are utilized for greater audit quality and organizational efficiency	Financial management, assets and support services (SAI-21.ii)	Assessment by the project and verified by external mid- and end-term evaluation. In 2023, the project will conduct an assessment of PMF-SAI 21.ii	a) 2 (2023)	Target						Target 2025: 3
					Actual					In progress	Trainings provided, ICT manager, ICT Plans approved, ICT policies issued.
3.7	A sufficient number of qualified and	Human Resources management (SAI-22)	Assessment by the project and verified	a) 0 (2023) b) 0 (2023)	Target					a) 1 b) 1	

	motivated staff are available	Professional Development and Training (SAI-23)	by external mid- and end-term evaluation. In 2023, the project will conduct an assessment of PMF-SAI 22 & 23		Actual					a) 0 b) 1 (estimates)	The SAI has adhered to the IDI Together initiative aiming at improving HR management. The creation of the audit methodology team ensures the responsibility assignment for developing skills related to the 3 main types of audits.
Results Level 4: Project inputs											
No	Expected Result	Indicator Definition	Measurement and responsibility	Base	Target / Actual	2020	2021	2022	2023	Target: 2024 Actual: Sep. 2024	Comments
4.1	Agreed upon support is implemented	Percentage of agreed project activities in the annual plan completed during the year	SAI Annual performance report / Project monitoring system	NA	Target	80%	90%	90%	90%	90%	
					Actual	(*)	(*)	79% (**)	71% (**)	68% as of September 2024	
4.2		a) Cumulative number of SAI staff taking part in	SAI Annual performance report /	NA	Target	a) 20 b) 40	a) 40 b) 40	a) 60 b) 40	a) 80 b) 40	a) 100 b) 40	Including Financial Tribunals

	Wide-participation of SAI staff	project funded trainings b) Female participation rate	Project monitoring system		Actual	a) 30 b) 57%	a) 204 b) 48%	a) 70 ² b) 47 %	a) 157 ² b) 50 %	a) 144 ² b) 56 %	
4.3	Quality and relevant support	Average SAI staff satisfaction and perceived project quality, on a 1-5 scale	Annual anonymous survey to all staff	NA	Target	NA	4	4	4	4	
					Actual		(Feed-back satisfaction from webinars in average >4)	4.39 Average rating on trainings and activities satisfaction survey	3.74	Not available yet	
4.4	Active partnerships	Cumulative number of providers involved		NA	Target	2	3	4	4	4	

² If one CdC staff member has participated to multiple activities, they have only been counted once.

		in delivering support through the project. Examples: SAIs, university or school, regional organization and Civil Society Organizations, including organizations that work on gender equality.	Project monitoring system		Actual	3 SAI (1 University 1 ECA)	4 SAIs	4 SAIs (1 EITI)	4 (SAI Norway, France, Morocco, CAAF)	4 (SAI Norway, France, Morocco, Senegal)	
4.5	Effective delivery of the project	Overall conclusion of the evaluation of the project (Scale: project results fully / mostly / partly / not met)	Evaluation reports published on IDI websites	NA	Target				Partly (mid-term)	Entièrement / Fully	
					Actual				Mostly satisfactory (per the mid-term review)	Not available yet	

Legend

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

(**) The indicator was impacted by the political situation in Madagascar following the elections. Moreover, it does not reflect the implementation of activities that were not originally planned.

Milestones for 2024

The project had established milestones for each of the components. The status of the milestones is as follows:

Table 2 Status of milestones for 2024

SAI capacities and outputs (project components)	Milestone 2024	Tentative Deadline	Status as of September 30 th , 2024
1. Audits of high national relevance are conducted and reported based on ISSAIs	1.1. Methodology trainings are delivered by the methodology team ("cellule méthodologique") to disseminate practical guides for audits.	Q3	Achieved Practical trainings were performed by the methodology team although they were not only focused on the guides.
	1.2. Practical guides are used by the Parquet for quality control.	Q4	In progress The guides have been produced but are awaiting usage for quality control
	1.3. The CdC publishes at least 3 audit reports supported on-the-job.	Q4	Achieved The CdC published 4 audits as of September 30 th : fisheries, JIRAMA, food security, gender-based violence.
	1.4. At least one of the Financial Tribunals publishes a report supported on-the-job.	Q4	Achieved TF Fianarantsoa published one audit on procurement
2. Quality and efficiency of the jurisdictional controls ("traditional mission") are enhanced	2.1. An action plan to improve the jurisdictional procedure is submitted by the Chamber and approved by the President of the CdC.	Q3	Achieved The CdC under the leadership of the President of the CdC engaged in an action plan to improve the procedure, and clear the pending accounts related to national public establishments.
	2.2. At least 20% of the pending accounts are cleared.	Q4	Achieved Notable progress with about 30%

			accounts cleared (18% for the central budget (2012-2017) and 32% for public establishments)
3. The CdC external communication is improved, including communication with the National Assembly, government, civil society and media	3.1. The CdC publishes the annual report ("Rapport public") following an enhanced communication plan.	Q3	In progress The plan has been designed and will be implemented for the annual report presentation in November 2024.
	3.2. At least one Financial Tribunal publishes the annual report following an enhanced communication plan.	Q4	In progress Three Financial Tribunals have designed an enhanced communication plan with the coaching of peers for their audits. This should be enforced by Q3 2025 for the presentation of the annual report.
	3.3. The CdC publishes a simplified summary in Malagasy of the Rapport Public.	Q4	In progress The Malagasy summary is expected for the 2023-2024 annual report in November 2024.
	3.4. The CdC keeps the Facebook page and website updated (reports & main news).	Q3	Achieved The Facebook page and the website have been regularly updated.
4. The legal framework is improved, and institutional independence strengthened	4.1. The CdC prepares and share with International Partners a more realistic budget.	Q4	In progress This is expected by December 2024.
5. Strategic management and core internal governance	5.1. The CdC adopts the 2025 Annual Work Program (PTA360) (<i>Programme de vérification</i>).	Q4	In progress This is expected in November 2024.

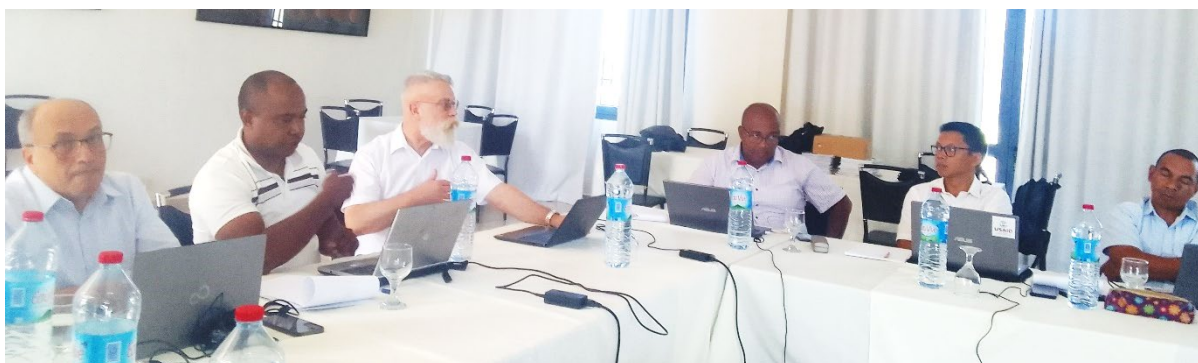
systems are strengthened	5.2. The CdC publishes the 2023 Annual Performance Report.	Q4	Achieved The report was shared on the CdC website.
	5.3. The CdC adopts a change management approach to prepare for next Strategic Plan.	Q4	Achieved The plan was adopted in Oslo in September 2024.
	5.4. An Action Plan to enhance Ethics and Integrity framework is submitted by the CdC Ethics team and approved by the President of the CdC.	Q3	Achieved The plan was adopted in March 2024 and should now be implemented.
	5.5. General training on Ethics and Integrity is provided to more than 30% of CdC and TF staff.	Q3	Achieved More than 39% all staff (CdC and TF) attended the workshop on Ethics and Integrity
6. Digital tools and software are utilized for greater audit quality and organizational efficiency	6.1. More than 75 % CdC and TF staff with Office licenses use them.	Q4	Achieved More than 90% CdC and TF staff who were given Office licenses use them on a regular basis.
	6.2. ICT policies are formally adopted by the CdC.	Q3	Achieved ICT policies have been adopted by the CdC and periodic revision will be scheduled.
	6.3. A plan to optimize archiving spaces is adopted by the President of the CdC.	Q2	Achieved A committee has been created and designed an action plan to refurbish the main archive storage room in the CdC annex building.
7. A sufficient number of qualified and motivated staff (female and male) are available	7.1. Gender awareness trainings are delivered in at least 2 of the Financial Tribunals and staff acquire core learning objectives in Gender issues.	Q4	In progress One Financial Tribunal (Mahajanga) was trained so far, and another one (Toliara) is scheduled for

			training in November
	7.2. The CdC approves the Professional Training Plan 2025.	Q4	In progress Considerations for training in 2025 will be included in the strategic planning workshop in November 2024.
	7.3. Training and induction plan of the clerical staff are enhanced and delivered to at least 1/3 of clerical staff.	Q3	In progress The CdC designed with the support of a peer the training contents and received recommendations on its implementation.
8. Project management	8.1. The ECS communicates project updates regularly to CdC's staff (management meeting, newsletter, information sessions or other).	Q4	In progress Two newsletters were issued in 2024 and an information session will be held by the end of the year.

All milestones either have been achieved (13) or are on track for the end of the year (10).



Picture 3 Methodology workshop in June 24 (left) prepared with the methodology team (right)



Picture 4 Jurisdictional controls collective judgement with SAI France and Morocco peers

Summary of key achievements and activities

The key achievements and activities for 2024 are summarized below:

- Providing on-the-job support to a selection of audits, this includes:
 - Technical and financial support to audits covering many high priority topics such as JIRAMA national utility company, food security, fisheries, rice sector, etc. The comprehensive list of supported audits carried out by CdC and TF is available in [Annex 3](#).
 - Peers visit in Madagascar during the planning phase and regular update sessions throughout the audits, in line with a defined audit support protocol.
 - Staff-wide methodology training on planning, sampling techniques, evidence collection techniques and report writing.
 - Coaching sessions with the methodology team.
 - Ad hoc touchpoints over the course of the audits to review key audit documents and provide feedback and advice.

Components targeted: C1, C3

- Empowering the SAI to strengthen their institutional practices:
 - Trainers selected from the participants of the CAAF³ “train the trainers” session in 2022 continue to deliver gender trainings to the TF, with TF Mahajanga in May 2024 and Toliara upcoming in November 2024.
 - The CdC conducted and published their first-ever gender audit.
 - The methodology cell drafted practical guides and standardized working papers for the SAI to use for audits.
 - The methodology cell also organized two staff-wide trainings (level 1 and level 2) to share best practice across the institution.
 - The Prosecutor Office (*Parquet*) participated in a workshop with peers to share about how the Prosecution can use the CdC work and defend it face to external stakeholders.
 - The “greffe” is designing the appropriate induction and periodic trainings for the clerical staff, following recommendations from peers. They were also supported to take a more active role in the monitoring of the execution and revision of the CdC

³ CAAF: Canadian Audit and Accountability Foundation

annual work programme, as well as the coordination of the annual CdC performance report writing.

Component targeted: C1, C5, C7



Picture 5 Workshop for the prosecution

- Advancing the backlog clearing for jurisdictional controls through the following:
 - Several workshops were held to enhance the control methodology. These covered the judgment report writing with a judicial expert, collective judgment of accounts with peers, monitoring of the instruction work progress across the staff and the management of archives and optimization of documents search
 - The CdC engaged in the clearance of public establishments accounts, following the decision made during the elaboration of the 2024 work plan. A workshop was held to standardize a light control for low-risk accounts and allocate the work. This resulted in notable progress for the cleanup of pending accounts:

	Central budget (2012-2017)	Public establishments
% started	61%	73%
% with an initial report	18%	32%

- The jurisdictional chamber will continue to receive support for controls on-the-spot in Q4 2024, to understand anomalies noted and clear ambiguities blocking the analysis of the pending accounts.
- The action plan related to archives management is underway, with the refurbishment work for the main archives' storage room in the CdC annex building. This will extend onto 2025.
- Time dedicated to jurisdictional controls will be systematically included in all magistrates' work schedule and periodic monitoring system has been put in place.

Component targeted: C2, C6

- Supporting and enabling the CdC participation in various international stages for sharing and learning, including:
 - The CdC was represented in the U.S. GAO's 2024 International Auditor Fellowship Program. During the 3-month program, the CdC nominee prepared a paper on improving audit report quality and will now apply her training to new initiatives at the office.

- The CdC participated in the 26th UN/INTOSAI Symposium in Vienna, focusing on the role of SAIs in auditing SDG 13 on climate action. Beyond simply attending, the President presented the CdC involvement in auditing Madagascar's National Adaptation Plan, with findings due by the end of 2024, incorporating insights from the symposium.
- Two magistrates of the CdC also participated in the AFROSAI Women Leadership Academy to reflect on the improvement of quality control and assurance systems.
- Eight SAI Madagascar participants passed the PESA certification (2 in compliance audit, 4 in performance audit and 2 in financial audit). PESA is an IDI certification for Professional Education for SAI Auditors.
- Two magistrates from the CdC and TF Toliara have actively participated in the AISCCUF⁴ (the organisation of French speaking SAI), TOP Congress, in Cameroon, focused on how SAIs address Sustainable Development Goals (SDGs) and the impact of their work on stakeholders, continuing discussions from the 2023 seminar in Bucharest.

Component targeted: C1, C3, C7



Picture 6 US GAO International Auditor Fellowship Program graduation with the magistrate from CdC Madagascar

- Enhancing the visibility of the CdC and TF:
 - The CdC maintained frequent and regular communication on Facebook and their website, in an effort to be more accessible. They also extend their social media presence to LinkedIn to be present in the professional network. Although there was no report presentation for 2023, the CdC still published their annual performance report. The President also presented an article about the importance and stakes of jurisdictional controls in the INTOSAI journal special edition on jurisdictional SAIs.
 - Following three freshly finalized audits (gender-based violence, usage of QMM mining project revenues and HR management in the municipality of Toamasina), audit teams from the CdC and TF participated in an in-person workshop with SAI France peer to design a communication plan for these audits and started working on the relevant material.
 - The CdC held a workshop to prepare the contents of a combined public report for 2023-2024. This report will be presented in November 2024 and the communication team has already started working on an enhanced communication plan.

Component targeted: C3

⁴ AISCCUF - Association of Supreme Audit Institutions having in common the use of French



Picture 7 Workshop on design of the communication plan, material and press release contents for three finalized audits

- Strengthening ICT governance and capacity of the CdC and TF:
 - The CdC ICT team has pushed forward small group trainings to familiarize SAI staff with the Office licenses they have received the previous year. This has proved efficient as more than 90% of them are effectively using the software and professional email accounts provided.
 - After a successful series in 2023, the Excel trainings for all staff will continue in Q4 2024 to give an opportunity for others to catch up and extend to the Financial Tribunals.
 - Initial ICT policies have been adopted by the CdC, but their enforcement still require time and will probably lead to adjustments in 2025.
 - The CdC has adopted an ICT Strategy Plan setting objectives and priorities. The ICT team was supported throughout the year by an expert, including and in-person workshop to finalize the proposed strategy and bring into motion the vision for the institution.

Component targeted: C6, C3

- Building a strategy to integrate changes into the CdC routines
 - A mid-term review was carried out by EY. The final report highlighted the positive impact of the project and proposed several recommendations
 - Based on the recommendations from this mid-term review, a workshop was held between IDI and the CdC in Antananarivo to identify the priorities to focus on for the second half of the project, to build on the positive changes
 - Senior management was then invited to Oslo to reflect on how to integrate these changes into the CdC routines, together with a selection of peers working with the project and experts from IDI, resulting in an action plan to be enforced by the CdC



Picture 8 Group photo from the change management workshop in Antananarivo

Component targeted: C5, C8

- Carrying out project coordination meetings and routines:
 - The Project Steering Committee met on February 23rd, 2024, to approve the 2023 project performance report, revise the project result framework and discuss project status. Next meeting is scheduled on November 19th, 2024, to approve the 2025 annual work plan and inform of the project status.
 - The Monitoring and Coordination Team (Équipe de Coordination et de Suivi, ECS) has met regularly and took the lead in all activities, in addition to daily contacts and interactions between the members of the ECS
 - TANTANA newsletter was produced twice so far this year and is used to share updates on the project activities and upcoming dates. This is shared with the CdC, the resource people and the partners.

Component targeted: C8

- Involving more the Financial Tribunals in activities carried out:
 - In 2024, all six Financial Tribunals had requested audit on-the-job support. 7 of the audits supported were performed independently by the Financial Tribunals, with their own assigned peers.
 - The Financial Tribunal of Toliara was able to participate in the “parallel audits” initiative offered by peers from Reunion, where they could cross-share experiences and skills for audits performed by the two institutions on the same topic (CCI – Chamber of Commerce and Industry). Due to the delay of their initial audit, this initiative will continue in 2025.
 - Peer from CdC France specialized in communication worked together with the 3 Financial Tribunals whose audits are being finalized (Toliara, Toamasina and Fianarantsoa) to design an effective communication plan, define its contents and provide coaching for media interaction.
 - Financial Tribunals were invited to participate in the CdC annual planning workshop for 2024, and specific planning workshops were delivered for Financial Tribunals who requested one, as it was the case for Toliara, Toamasina and Antananarivo.
 - Building up on the ICT equipment donation and initial trainings on office software usage in 2023, each Financial Tribunal is also scheduled for Excel trainings (intermediate and advanced levels) by end of 2024 to improve their ability to process data.

- Gender awareness and gender audit trainings were carried out for each Financial Tribunal, ending with Toliara in November 2024.
- TANTANA has also provided funding the PESA audit certification (Professional Education for SAI Auditors) where 2 of the nominated candidates from the Malagasy 2024 cohort were from the Financial Tribunals.
- More generally, TANTANA invites systematically representatives from the 6 FTs to the training activities organized within the Court of Accounts, in addition to trainings delivered locally in each of the FTs.

Component targeted: C1, C3, C5, C6, C7

Annex 1 provides a more detailed list of the activities carried out.

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
1 Jan 2023 – 31 Dec 2023	\$880,089	\$197,622
1 Jan 2024 – 30 Sep 2024	\$813,246	\$178,046

Sources: Quarterly financial reports (SF-425) submitted to USAID (NOK/USD rate applied: 9.4814 for Q3 2024)

More detailed information is provided in Table 4, in Annex 3 and in the excel file attached to this report.

Table 4 Budget & Actual expenditure per Component Jan-Sep 2024 (USD) (excluding cost-sharing)

Project component	Actual	Budget	Deviation USD	Deviation %
C1 High Quality Audits	\$222,659.4	\$274,354	\$51,695	-19%
C2 Traditional mission audits	\$75,799.3	\$29,157	-\$46,642	+160%
C3 Visibility and Communication	\$30,575.4	\$93,902	\$63,327	-67%
C4 Legal Framework	\$2,176.7	\$27,885	\$25,708	-92%
C5 Strategic change Management	\$170,297.1	\$64,512	-\$105,785	+164%
C6 Digital tools & software	\$40,995.7	\$47,585	\$6,590	-14%
C7 HR and Professional Development	\$13,725.7	\$68,163	\$54,438	-80%
C8 Project Management and Coordination	\$257,016.9	\$145,408	-\$111,609	+77%
Grand Total	\$813,246.2	\$750,966	-\$62,280	+8%

Sources: Quarterly financial reports (SF-425) submitted to USAID (USD/NOK rate applied: 9.4814 for Q3 2024)

Actual expenditures are slightly over the budget set for 2024 (8% deviation). Deviations can be observed across almost all components and in both directions. Notable deviation amounts are explained below:

- High quality audits (C1): it was agreed that no new audits will be funded unless the team has produced the first version of their previous audit report. Therefore, due to the large number of audits carried over from previous years (13 out of 18 supported on-the-job in 2024), expenses related to new audits are delayed. This is partly due to the absence of an annual public report for 2023, causing the teams to extend their finalization deadlines and spend more time fine tuning the report writing.
- Jurisdictional controls (C2): the CdC took decisive actions to clear the pending accounts in beginning of 2024, and this resulted in several workshops added to those initially planned when setting the budget.
- External communication (C3): it was initially planned to present the 2023 annual report in Q1 2024, but this was cancelled due to political uncertainty. Therefore, the costs linked to annual report presentation will be combined with the 2024 annual report presentation.
- Independent and legal framework (C4): activity performed in this area did not incur significant costs as it mainly consisted of lobbying amongst with partners and donors.
- Strategic change Management (C5): activities planned around change management involved more people than initially projected, but this was accommodated for better ownership and sustainability of changes integrated
- HR and professional development (C7): several activities related to this component were slowed down due to availability of the selected peer and their counterparts at the SAI. This was however balanced with a wide range of trainings offered to the SAI staff across the other components (gender, audit methodology, jurisdictional controls, IT, communication)
- Project coordination (C8): the deviation is due to costs related to staff changes during 2024 and the mid-term evaluation which was more expensive than planned.

We expect additional deviations by the end of 2024 due to more cost-consuming activities planned in the last trimester.

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). There is no major change since the last Project Steering Committee update.

The updated risk analysis is included in Annex 5.

Plan & intended outputs for next period

The project will focus on the following priorities by the end of 2024 / beginning of 2025:

Output per project component	Target date
C1 Quality Audit	
<ul style="list-style-type: none">Continue providing on-the-job support to the pilot audit assignments in line with the agreed protocol	-
<ul style="list-style-type: none">Support the finalization of customized and practical methodology guides for audits and Public Policy Evaluation	March 2025

<ul style="list-style-type: none"> Support the methodology cell in training their colleagues on audit methodology themes (risk analysis, guides adoption, etc.) 	March 2025
<ul style="list-style-type: none"> Specific support to TFs in audit methodology: planning, executing, reporting and communication. 	April-June 2025
<ul style="list-style-type: none"> Inception professional training programme for new magistrates (CdC & TFs) 	April-June 2025
C2 - Jurisdictional Controls	
<ul style="list-style-type: none"> Support the design of practical guides for jurisdictional controls 	November 2025
<ul style="list-style-type: none"> Support the monitoring of public establishments accounts clearing 	March 2025
<ul style="list-style-type: none"> Support the extension of INFO TF software to the CdC in collaboration with relevant partners 	September 2025
<ul style="list-style-type: none"> Facilitate access to public finance systems managed by the Ministry of Finance 	March 2025
<ul style="list-style-type: none"> Support CdC and TFs involvement in training for public accountants in local communities in collaboration with other development partners 	March 2025
C3 – External Communication & stakeholders’ engagement	
<ul style="list-style-type: none"> Support the preparation of the 2023-2024 annual report communication plan 	December 2024
<ul style="list-style-type: none"> Develop visibility around CdC and TF audit reports 	April 2025
<ul style="list-style-type: none"> Support the creation of a formal communication team 	December 2024
<ul style="list-style-type: none"> Support the development of internal and external communication policy 	January 2025
C5 – Strategic management	
<ul style="list-style-type: none"> Support the strategic planning including renewal of the strategic plan, annual planning, periodic monitoring and revision 	December 2024
<ul style="list-style-type: none"> Facilitate SAI-PMF evaluation 	June 2025
<ul style="list-style-type: none"> Support the preparation of the meeting of jurisdiction heads 	December 2024
<ul style="list-style-type: none"> Support the enforcement of the action plan for ethics and integrity 	November 2025
<ul style="list-style-type: none"> Implement the action plan on change management 	November 2025
C6 – ICT tools and internet	
<ul style="list-style-type: none"> Support the adoption and periodic revision of ICT strategy and policies 	March 2025
<ul style="list-style-type: none"> Refurbish archiving storage room and key facilities at the CdC annex building 	March 2025
C7 – Qualified and motivated Staff – HR	
<ul style="list-style-type: none"> Carry out a gap analysis on competencies of the CdC 	March 2025
<ul style="list-style-type: none"> Support the drafting of an initial CdC training plan 	March 2025
<ul style="list-style-type: none"> Deliver induction and periodic training for the clerical staff 	April 2025
<ul style="list-style-type: none"> Deliver induction training for new magistrates 	June 2025
<ul style="list-style-type: none"> Deliver gender trainings to the remaining TF 	March 2025

C8 – Project Management	
<ul style="list-style-type: none"> Facilitate the project end evaluation 	November 2025
<ul style="list-style-type: none"> Support the organization of the last 2024 Project Steering Committees 	November 2024
<ul style="list-style-type: none"> Continue to support the release of regular project newsletters 	December 2024



Picture 9 The First President of the CdC presenting during the UN/INTOSAI Symposium on SDG13 / Climate change

Conclusions

The momentum is boosted in this second half of TANTANA project: the SAI is progressing well towards the outcomes set out in their strategic plan, gradually taking ownership and driving project activities.

Support routines are well established and enable smooth collaboration with the monitoring and coordination team (ECS) and with allocated peers, both for the CdC and the Financial Tribunals.

The focus for 2024 was to embrace and sustain positive changes in the SAI, and plan for its integration into the institutional practices. The project team supported the elaboration of a change management action plan for this purpose, to continue over 2025 until the end of the project.



Picture 10 Workshop on Ethics and Deontology with SAI Senegal peer



Picture 11 Workshop involving CdC senior management, IDI and peers to build an action plan on change management

Annexes

Annex 1. CdC staff participation

Main activities and CdC staff participants count – Male & female staff (January 2024 – September 2024) – Source: IDI Blue Events registration.

Key:

CdC activities with no participation from Financial Tribunals
Activities with participation from the Financial Tribunals
Activities exclusively designed for Financial Tribunals

Event / Activity	Date	Female	Male	Grand Total
Professional Education for SAI Auditors (PESA) 2023 English Program	Ongoing	10	7	17
2024-530402- Workshop on clearing of pending accounts for public establishments (jurisdictional controls)	09/02/2024	34	25	59
2024-530405-Workshop on TANTANA consolidation plan	21/02/2024	8	11	19
2024-530402- Training on judgment report writing	29/02/2024	20	18	38
2024-530405-Preparation of change management workshop	13/03/2024	1		1
2024-530403-Participation of the First President to AISCCUF meeting and International Francophonie Day	18/03/2024		1	1
2024-530401- Training on risk analysis methodology	19/03/2024	49	32	80
2024-530405-Workshop on Ethics	08/04/2024	42	43	85
2024-530402-Collective judgment of accounts with peers	15/04/2024	3	4	7
2024-530401-Participation to the 26 th UN/INTOSAI Symposium	16/04/2024	1	1	2
2024-530402-Workshop with peers on Prosecutor role	22/04/2024	11	9	20
2024-530402-Checkpoint workshop on clearing of public establishments accounts	02/05/2024	24	19	43
2024-530407-Training on gender awareness and gender auditing for the FT Mahajanga	06/05/2024	11	4	15
TOGETHER eLearning course - HRM Fundamentals for SAIs – CREFIAF	13/05/2024	3	2	5
Masterclass on Inclusive Leadership	27/05/2024		1	1
2024-530402-Workshop for the clerical staff (greffe)	03/06/2024	25	7	32
2024-530403-Workshop on communication of audit reports	03/06/2024	8	4	12
2024-530402-Worshop on archives management	07/06/2024	2	8	10
2024-530401-Planning workshop with peers for FANOME mechanism audit	27/06/2024	1	3	4
2024-530401-Training on sampling techniques	01/07/2024	24	18	42
2024-530403-Participation to AISCCUF Top congress	02/07/2024	2		2
2024-530406-ICT training with peers on project management and change management	10/07/2024	16	16	32
2024-530401-Workshop with peers on gender audit support	15/07/2024	5		5
2024-530402-Workshop on improvement of archives management	24/07/2024	17	14	31
2024-530405-Workshop on change management	03/09/2024	6	9	15
TOGETHER – Review and planning workshop - CREFIAF	03/09/2024	3	2	5
Grand Total		326 56%	258 44%	584

Annex 2. Result Framework

No	Résultats attendus	Définition de l'indicateur
Niveau 1 ISC Impact		
1.1	Les audits ont un impact positif au bénéfice des citoyens	Conclusion générale de l'analyse d'impact (échelle à déterminer)
Niveau 2 Résultats stratégiques		
2.1	L'ISC contribue à la L'ISC contribue à la promotion de l'intégrité, de la redevabilité et de la transparence des organismes publics en corrélation avec les priorités de l'Etat	Suite donnée aux audits externes. (Indicateur PEFA PI-30.3)
2.2	L'ISC est crédible, visible et accessible au grand public.	Communication avec les médias, les citoyens et les organisations de la société civile (ISC-25)
2.3	L'ISC est une institution modèle de promotion de la transparence et de la performance.	Cycle de planification stratégique (ISC-3) Environnement interne de contrôle Ethique, intégrité et structure organisationnelle (ISC-4. i)
Niveau 3 Capacités ISC et extrants stratégiques		
3.1	Des audits de grande pertinence pour le pays sont effectués et communiqués sur la base des ISSAI	Champ de l'audit (ISC-8)
3.2	Amélioration de la qualité et de l'efficacité des contrôles juridictionnels (« mission traditionnelle »)	Résultats du contrôle juridictionnel (ISC-20)
3.3	Le cadre juridique est amélioré et l'indépendance institutionnelle renforcée	Indépendance de l'ISC (PEFA PI 30.4) Indépendance de l'ISC (ISC-1) Mission de l'ISC (ISC-2)
3.4	La communication externe du CdC est améliorée, y compris la communication avec l'Assemblée nationale, le gouvernement, la société civile et les médias	Communication avec les pouvoirs législatif, exécutif et judiciaire (ISC-24). Communication avec les médias, les citoyens et les organisations de la société civile (ISC-25)
3.5	Le management stratégique et les principaux systèmes de gouvernance interne sont renforcés	Cycle de planification stratégique (ISC-3) Environnement de contrôle organisationnel (ISC-4) Leadership et communication interne (ISC- 6)
3.6	Introduction d'outils et de logiciels numériques pour améliorer la qualité de l'audit et l'efficacité organisationnelle.	Gestion financière, actifs et services de soutien (ISC-21. ii)
3.7	Avoir un nombre suffisant de personnel (hommes et femmes) qualifié et motivé disponible.	Gestion des ressources humaines (ISC-22) Perfectionnement professionnel et formation (ISC-23)

Niveau 4 Sorties de projet		
4.1	Un soutien convenu est mis en œuvre	Pourcentage des activités de projet convenues dans le plan annuel achevées au cours de l'année
4.2	Participation large du personnel de SAI	a) Nombre cumulé d'agents de l'ISC participant à des formations financées par le projet b) Taux de participation des femmes
4.3	Qualité et soutien pertinent	Satisfaction moyenne du personnel des ISC et qualité perçue du projet, sur une échelle de 1 à 5
4.4	Partenariats actifs	Nombre cumulé de prestataires impliqués dans la fourniture d'un soutien via le projet. Exemples : ISC, université ou école, organisation régionale et organisations de la société civile, y compris les organisations qui travaillent sur l'égalité des sexes.
4.5	Livraison efficace du projet	Conclusion générale de l'évaluation du projet (échelle : résultats du projet entièrement / principalement / partiellement / non atteints)

Annex 3. List of audits supported on-the-job

Annual work plan	Audit title	Audit team	Peer SAI FR/MR/NO	Status
21	Rapport N°03/22-ADM/CG/ROD/MP COVID19 du 15 février 2022 Contrôle des marchés publics passés dans Le cadre de la riposte à la pandémie Covid-19 - Gestion 2020	CdC	CDC MOROCCO	Done
21	RAPPORT SUR L'AUDIT DES FLUX FINANCIERS LIÉS À LA LUTTE CONTRE LA COVID-19 - GESTION 2020	CdC	CDC MOROCCO	Done
21	RAPPORT DEFINITIF N°02/22-ADM/AUDIT/ROD/MUS COVID SUR L'AUDIT DE PERFORMANCE DES MESURES D'URGENCE SOCIALES DANS LE CADRE DE LA LUTTE CONTRE LA COVID-19	CdC		Done
21	RAPPORT N° 04/22-ADM/AUDIT/ROD/ORG COVID-19 SUR L'AUDIT ORGANISATIONNEL (APPROCHE SYSTEMIQUE) DE LA GESTION DE LA CRISE SANITAIRE LIEE A LA COVID-19 POUR L'ANNEE 2020	CdC	OAG NORWAY	Done
21	RAPPORT DEFINITIF N°12/22/EPP/PSNA SUR L'EVALUATION DE LA POLITIQUE ET STRATEGIE NATIONALE D'ASSAINISSEMENT - PERIODE 2008-2015	CdC	CDC FRANCE	Done
21	SUIVI DES RECOMMANDATIONS EMISES DANS LE RAPPORT N°08/17-RAP/ADM/APA DU 07 DECEMBRE 2017 DE LA SOCIETE JIRO SY RANO MALAGASY (JIRAMA)	CdC	CDC FRANCE	Done
22	Audit de la gestion des Ressources Humaines à la Commune Urbaine de Toamasina	TF	CDC FRANCE	Ongoing
22	Audit des transferts et subventions	CdC	OAG NORWAY	Ongoing
22	RAPPORT DEFINITIF N°15/22-ADM/AUDIT/ROD/OR DU 25 OCTOBRE 2022 SUR LE SUIVI DES ACTIVITES D'ORPAILLAGE DANS LES PHASES DE PRODUCTION ET DE COMMERCIALISATION Cas de six Communes de la région de Betsiboka	CdC / TF	CDC MOROCCO	Done
22	AUDIT DE PERFORMANCE DES MECANISMES D'APPUI A L'AMELIORATION DE LA PRODUCTION RIZICOLE A MADAGASCAR	CdC	CDC FRANCE	Ongoing
23	Audit de performance des mesures de la sécurité alimentaire dans le sud de Madagascar	CdC / TF	CDC FRANCE	Ongoing
23	Audit des commandes publiques, années 2020-2022 de la région Atsimo Atsinanana	TF	CDC FRANCE	Done

23	Audit de performance de la gestion des ristournes minières issues du projet QMM : cas de la Commune urbaine de Taolagnaro et des Communes rurales Mandromondromotra, Ampasy Nahampoana	TF	CDC MOROCCO	Done
23	AUDIT DE LA MISE EN ŒUVRE DE LA CIBLE 5.2 DE L'OBJECTIF DE DEVELOPPEMENT DURABLE n°5 : CAS DE LA LUTTE CONTRE LES VIOLENCES BASEES SUR LE GENRE	CdC / TF	OAG NORWAY	Done
23	Contrôle de la gestion des carburants par la société JIRO SY RANO MALAGASY (JIRAMA)	CdC	CDC FRANCE	Done
23	Audit de performance sur l'exploitation et la commercialisation des ressources Halieutiques LES ACTIVITES DE CONTROLE ET DE SURVEILLANCE DE LA PÊCHE MARITIME DANS LA PHASE DE CAPTURE (GESTIONS 2019 A 2022)	CdC	OAG NORWAY	Done
23	Audit de performance de la lutte contre le changement climatique lié à l'émission de Carbone et à la déforestation	CdC	OAG Canada (IDI cooperative audit)	Ongoing
24	Audit Region Boeny-Sofia Ristournes locaux	TF	CDC MOROCCO	Ongoing
24	Audit du mécanisme de Financement pour l'Approvisionnement Non-Stop en Médicaments (FANOME) au niveau des formations sanitaires publiques de base (CSB 1 et CSB2), gestion 2022 à 2024	CdC	CDC FRANCE	Ongoing
24	Audit de conformité de la gestion financière de la CCI Toliara	TF	CDC FRANCE	Ongoing
24	Recouvrement des recettes principales de la CCI Antalaha	TF	CDC FRANCE	Ongoing
24	Audit du tourisme durable	CdC	NO	Ongoing
24	Audit de la mise en œuvre de la cible 4.5 de l'ODD 4 axé sur l'Education Inclusive - cas de l'enseignement primaire	CdC	CDC FRANCE	Ongoing
24	Audit financier de l'Agence Malgache de la Pêche et de l'Aquaculture (AMPA)	CdC	CDC FRANCE	Ongoing
24	Contrôle de la gestion des travaux routiers effectués par la Région Analamanga	TF	CDC FRANCE	Ongoing

Annex 4. Financial situation of the project.
See the excel file provided for more details.

Expenses totals	2024			2024 Total
	Actuals Q1 2024	Actuals Q2 2024	Actuals Q3 2024	
a. Personnel	\$80,531.7	\$23,225.2	\$140,648.8	\$244,405.7
IDI Direct Staff Costs	\$71,841.1	\$23,213.5	\$130,470.1	\$225,524.7
Relocation costs LTAs	\$8,690.5	\$11.7	\$10,178.7	\$18,880.9
c. Travel	\$107,513.1	\$142,387.4	\$135,655.5	\$385,555.9
Accommodation and conference costs	\$57,432.2	\$34,887.5	\$30,434.2	\$122,753.9
Consumables	\$55.3			\$55.3
Insurance		\$647.1		\$647.1
Other personnel cost			\$44.4	\$44.4
Other reportable remuneration	\$516.1			\$516.1
Per diem non IDI staff	\$10,063.4	\$32,714.8	\$56,856.8	\$99,635.0
Salary compensation allowance	\$70.7			\$70.7
Subsistence expense, reportable	\$183.0			\$183.0
Subsistence expense, taxable	\$72.8			\$72.8
Travel expense, non-reportable	\$16,036.5	\$8,775.9	\$20,536.9	\$45,349.3
Travel non IDI staff	\$23,083.1	\$65,362.1	\$27,783.3	\$116,228.4
d. Equipment				\$0.0
IT equipment				\$0.0
f. Contractual	\$34,411.1	\$51,578.6	\$4,733.8	\$90,723.5
External evaluation fees		\$36,422.3		\$36,422.3
Professional support fees	\$34,411.1	\$15,156.3	\$4,733.8	\$54,301.2
h. Other Direct Charges	\$712.7	\$4,973.0	\$2,908.6	\$8,594.3
Bank and card fees	\$28.9	\$528.7	\$245.7	\$803.3
Graphic design				\$0.0
Official dinner and social	\$683.8			\$683.8
Postage		\$1,217.3		\$1,217.3
Software				\$0.0
Staff Education and Training		\$3,227.0		\$3,227.0
Telecom			\$2,662.9	\$2,662.9
i. Indirect Charges	\$26,608.5	\$9,214.8	\$48,143.4	\$83,966.7
Board and Donor meetings	\$6.2			\$6.2
Gifts	\$117.7			\$117.7
IDI Allocated Overhead Costs	\$16,282.3	\$5,665.1	\$29,597.7	\$51,545.1
IDI Allocated Staff Costs	\$10,202.3	\$3,549.7	\$18,545.7	\$32,297.7
L1. Cost Share	\$19,365.6	\$19,365.6	\$139,315.0	\$178,046.3
Government share estimate	\$19,365.6	\$19,365.6	\$19,365.6	\$58,096.9
In-kind contributions estimate			\$119,949.4	\$119,949.4
Grand Total	\$269,142.6	\$250,744.7	\$471,405.1	\$991,292.4

Annex 5. Risk Analysis, updated on 10th October 2024

Risk topic	Risk	Long description	Likelihood	Impact	Control assessment	Control measures planned
Delivery methods	08. Persistence of the Covid- 19 pandemic	8.1. Difficulties in defining and planning activities. 8.2. Limitations trips, meetings, audit on-the-spot ... 8.3. Impossibilities/difficulties in carrying out presential activities. 8.4. Difficulties in quickly deploying long-term advisors.	Low	Medium	Poor control	<ul style="list-style-type: none"> - Remote activities can be easily resumed (webinars, online workshop, meetings in Teams, online support...) - 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.
		5.1. Insufficient number of verifying magistrates to cover all the tasks provided for in the project 5.2. Capacity shortages 5.3. Insufficiency or even absence of a structure dedicated to the implementation of the project	High	Medium		
Economic resourcing	05. Lack of human resources planning					<ul style="list-style-type: none"> - Advocacy for staff recruitment - Collaboration with peer SAls for capacity building - Establishment of a dedicated team

Funding	03. Insufficient financial resources for the project	3.1. Insufficient development partners to finance the project 3.2. Lack of coordination of support from development partners	Low	High	Strong control	- Awareness, involvement and mobilization of several partners in the implementation of the project - Build partners' confidence in the internal coordination mechanism put in place
	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).	High	Low	Poor control	Monitor risks and anticipate potential impact and alternative measures: review priorities, re-schedule activities, shift for remote support...
In-kind contributions and expertise	06. Insufficient quality of support	6.1. Uncoordinated support 6.2. Lack of cultural sensitivity of support 6.3. Support not relevant as to the most critical needs 6.4. Support not adopted to absorption capacity 6.5. Support not adjusted to opportunities	Medium	High	Strong control	Strong and clear project management and coordination routines Training of all resource persons in culture and country systems Annual experience sharing of resource persons Resident advisors Annual experience sharing and satisfaction survey of SAI staff

	07. Insufficient frequency of support	7.1. Resource persons not available for key areas 7.2. Mobilized resource persons not able to contribute as expected 7.3. Funding less than expected or required	Medium	Medium	Strong control	Clarify availability of resource persons before committing to support areas Make resource person agreements Mobilize several donors in a pool arrangement for the project
Internal governance	11. Insufficient financial management capacity	11.1. Financial management on the ground is lacking procedures and competencies	High	Medium	Strong control	- Hire an accountancy firm to handle local payments - Define rules and regulations on signing for payments - Ensure fiscal compliance in Madagascar
Legislature support for SAs	01. Government and parliament do not endorse SAI vision	1.1. Insufficient interinstitutional communication 1.2. Lack of alignment of the work of the Court with the vision and priorities of the government	High	Medium	Poor control	Development of relations with government and parliament Involvement of the government and parliament in the implementation of the project through continuous dialogue Support interinstitutional dialogue
Partnerships	02. Non-adherence of development partners	2.1. Insufficient information exchange with partners	Medium	Medium	Strong control	- Exchange and regular collaboration with development partners - Project support group

Political instability	09. Country elections impact on SAI activities	<p>9.1. Political pressure obstructing the control activities (e.g. access to auditee, control on-the-spot...).</p> <p>9.2. Political pressure obstructing publishing and communicating audit reports</p> <p>9.3. Harming the independence of the CdC</p>	High	High	Poor control	<p>- Plan audit and control on-the-spot and communication activities taking into account electoral calendar.</p> <p>- Work closely with International Technical and Financial Partners and keep informed on ongoing activities and eventual problems.</p> <p>- Remain permanently attentive to the evolution of the political situation and prepared to reschedule activities if needed.</p> <p>- Take extra caution for external communication activities, so that they are always subjected to advice and approval from the CdC management.</p>
Staffing	12. Insufficient project staffing	12.1. The small number of dedicated IDI staff on the ground is difficult to replace should they be out of the project.	Medium	High	Partly control	<p>Tasks review</p> <p>Definition of staffing needs and analysis of options</p> <p>Potentially hire</p>
Sustainability of support	04. Staff not involved in the implementation of the project	<p>4.1. Staff who do not share the Court's vision</p> <p>4.2. Unmotivated staff</p>	High	Medium	Poor control	<p>Staff awareness</p> <p>Improvement of the motivation system of verifiers</p>

13. Approaching the end of project	<p>Approaching the end of the project might involve several risks:</p> <ul style="list-style-type: none"> - sustainability of the project - loss of interest by partners - poor engagement of SAI staff - pressure to expend funds... 	High	High	Partly control	<p>Prepare an Exit-Plan:</p> <ul style="list-style-type: none"> - principles to respect - actions to take...
14. SAI ownership of project supported activities	<p>Sustainability of support might be undermined by lack of SAI ownership and engagement in the project activities</p>	Medium	Medium	Partly control	<p>Appropriation seminar</p> <p>Regular engagement and handover of responsibilities</p>