



Mid-Term Review of Bilateral Support to SAI, Madagascar: 2020 - 2025

Terms of Reference



[DATE]

INTOSAI DEVELOPMENT INITIATIVE
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Information in brief	
Document	Terms of Reference
Assignment	Mid-term review of bilateral support to SAI Madagascar, 2020 - 2025
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Contact Person	Shourjo Chatterjee, Sr. Manager Strategic Support Unit, IDI shourjo.chatterjee@idi.no
Procurement Method	Procurement of services of external reviewer in terms of IDI Procurement Policy

1. Background to IDI’s bilateral support to Supreme Audit Institutions (SAIs)

INTOSAI Congress (INCOSAI) 2013 endorsed an expansion of IDI’s mandate to include bilateral support¹ from 2014 onwards. Following some initial small pilot activities, the IDI Board approved IDI’s Bilateral Policy in March 2017. Since then, IDI has engaged in the following bilateral support initiatives:

¹ The term bilateral support is used for cases where IDI provides support uniquely tailored to a specific SAI, as opposed to traditional IDI global and regional initiatives which support large numbers of SAIs to tackle a specific issue. (Support may also be provided in a partnership led by IDI, with others such as INTOSAI regional bodies and peer SAIs).

- Peer Support to the Office of the Auditor General of Somalia in two phases:
 - 2018-2021 to implement selected strategic priorities (funded by the Norwegian Ministry of Foreign Affairs – Nairobi Embassy)
 - 2021-2025 to implement selected strategic priorities (funded by the Norwegian Ministry of Foreign Affairs – Nairobi Embassy and SAI Latvia)
- Peer support to National Audit Chamber (NAC) South Sudan in two phases:
 - 2017-20 “NAC Peer-support project” to implement selected strategic priorities (funded by the Norwegian Ministry of Foreign Affairs – South Sudan Embassy)
 - 2020-2025 “NAC Strategic Change Project” to support the overall implementation of the strategic plan (funded by the Norwegian Ministry of Foreign Affairs – South Sudan Embassy with an initial budget 15m NOK for 2020-2023)
- Accelerated Peer-Support Partnership Programme (PAP-APP) in two phases:
 - Phase 1 2018-21 with initial support to SAIs in nine countries to develop strategic plans and mobilize long-term support (funded by a pool of donors including the Austrian Development Agency, French Ministry of Foreign Affairs, FCDO, Irish Aid, SAI Qatar and Ministry of Foreign Affairs Iceland)
 - Phase 2 2020 – 2024 as an overarching programme for 11 country projects, seeking to share good practices and synergies across and provide support to selected small scale country projects (funded by a pool of donors including the European Union, French Ministry of Foreign Affairs, FCDO, Irish Aid and SAI Qatar)
- Support to the Court of Accounts (Cour de Comptes) (CdC) of Madagascar (2020-2025, funded by USAID)
- Support to the National Audit Office of the Gambia (2020-2024, funded by FCDO and a pool of donors supporting the PAP-APP programme)
- Support to the Cour des Comptes of DRC (2022-2025, funded by Norad)

2. IDI Bilateral Policy

The IDI Bilateral Policy provides the overriding framework for all IDI’s bilateral support. Key elements of the policy are summarised below. The policy is currently being updated.

IDI Bilateral Policy

The objective of IDI’s bilateral support is to ensure that the most challenged SAIs with substantial needs for capacity development are assisted and are improving their performance. The target SAIs are characterized by limited internal capacity and lack of support. SAIs with substantial needs for support are commonly in fragile states, but also in other challenged countries.

Under the policy, IDI may take on different roles to support SAIs:

Broker role – short term: Support SAIs in managing their capacity development, and prepare the way for additional support (e.g. GCP Tier 2 and PAP-APP phase 1)

Capacity maintenance and lifeline support – short and medium term: IDI provides support on a limited scale to SAIs operating in particularly unstable and unpromising environments as a means of maintaining competence within the SAI until the situation improves (e.g. CdC Madagascar)

Specialized capacity development provider – short and medium term: IDI supports the implementation of specific strategic priorities of the SAI where IDI has comparative competencies, typically in areas where IDI has carried out a

regional or global programme (E.g. support to strategic management under PAP-APP phase 1, support to OAG Somalia, NAC South Sudan, CdC Madagascar potential support to selected SAIs under PAP-APP phase 2)

Selection of SAIs for bilateral support follows four conditions, and support is delivered based on eight principles, as set out in the Policy.

3. Stakeholders for IDI's Bilateral Work

IDI's bilateral work impacts on a large and diverse group of stakeholders. Internal stakeholders include the IDI Board (which approved the Bilateral Policy and strategic direction of the IDI portfolio), IDI management and staff (who implement the policy). External stakeholders include:

- the SAIs receiving support and their stakeholders in country (such as legislatures or civil society organisations)
- SAIs and INTOSAI regional bodies who partner with IDI for delivery
- development partners (those that fund bilateral work directly and via core support to IDI)
- INTOSAI committees (that develop and disseminate knowledge and good practices on SAI capacity development support).

4. Support to CdC Madagascar

The Court of Auditors (CdC) of the Republic of Madagascar has approved a Strategic Plan for the years 2020-2025. The Plan aims to achieve three strategic outcomes:

- i. The SAI contributes to the promotion of the integrity, accountability and transparency of public bodies in correlation with state priorities;
- ii. The actions of the SAI are credible, visible and accessible to the general public;
- iii. The SAI promotes the culture of transparency and performance to become a model institution.

The CdC and IDI are cooperating with the financial support of USAID and the assistance of the Peers- on the project for "Strengthening the Court of Accounts of Madagascar". The project is being implemented between 2020 and 2025, with an estimated budget of USD 4 million.

The project aims to support the implementation of the Strategic Plan and the strengthening of the CdC's governance and management capacity. To this end, the expected results are focused on the CdC's strategic priorities. In addition, the project will contribute to the Sustainable Development Goals 16 ("Peace, Justice and Strong Institutions") and 5 ("Gender Equality"). It will also seek to better align the CdC with the INTOSAI Principles, Standards and Guidance.

Project Objectives and Approach:

The overall objective of the project is to enable the CdC of Madagascar to successfully implement its strategic plan for 2020-2024. The project aims to strengthen the ability of the CdC, to better carry out its constitutional mandate to audit the public accounts of Madagascar at both the national and sub-national levels by:

- i. Improving the legal framework and strengthening its institutional independence,
- ii. Strengthening the institutional governance, including its strategic management, human resource, training, quality control, follow-up, and use of technology;
- iii. Improving audit capacity, including overall audit management, audits of high national priority, compliance audit methodology, performance audits/public policy evaluation, audits of information systems, and other thematic audits;
- iv. Improving the visibility of CdC, including its communication with the National Assembly, Government, civil society and media.

The project results framework has been developed based on the Strategic plan. There are four levels of results and a chain of results from project activities to SAI capacities and outputs, SAI strategic outcomes and finally impact.

5. Objectives and Scope of the Review

The review is to be undertaken with the following objectives:

1. To examine whether the project deliverables and interim results are on track for achieving the project objectives
2. To provide recommendations for improving the project design and ongoing management and coordination for the remainder of the project period.
3. To identify good practices to be disseminated within similar capacity development projects.

In terms of the scope, this is a mid term review, with a focus on the interim results achieved in the key elements of the project: governance of the project, audit practice, communication and relations with stakeholders and jurisdictional control. This means the mid-term evaluation is especially expected to provide an analysis in these areas of the project.

This review is not a mid term review of the implementation of CdC Madagascar Strategic Plan 2020-2025.

6. Review Criteria and Questions

A set of review criteria and questions, is included below. This, along with the judgement criteria, should be finalised by the Reviewer in the Inception Phase, to focus on the most important issues to meet the review purpose. *In submitting their proposals, bidders are invited to propose an amended and focused review framework, to maximise the impact of the review within the available resources.*

Possible Review Questions

- a. To what extent the TANTANA project is SAI-led?
- b. To what extent the PAP-APP and the TANTANA project have contributed to increase the number and improve the quality of the audits conducted by the CdC Madagascar (2017 to 2022)
- c. To what extent the PAP-APP and the TANTANA project have contributed to increase stakeholder engagement of the CdC Madagascar (2017 to 2022).
- d. The component Jurisdictional Control is experiencing a delay and is not reaching the expected results. What are the main reasons? What project support measures might be considered to redress the situation?
- e. How are the project interventions contributing to its long term sustainability? What additional/ corrective measures are required?

7. Review Methodology and Approach

To meet the review objectives, a desk-based review supplemented with one field visit to examine the selection, design, implementation and interim results of support. For IDI, the implicit theory of change underlying the approach in its Bilateral Policy is crucial, so it is essential that the review approach (re)formulates and tests the theory of change, including project pre-conditions. A proposed theory of change to support the review should be developed as part of the inception report, for confirmation by before its application.

A theory of change documents the causal chain from inputs to outcomes, with an explicit analysis of the assumptions underlying the theory. Different causal paths and major external factors influencing outcomes are identified. A theory-based review design tests the validity of these assumptions and the various links in the chain are analysed using a variety of methods, building up an argument as to whether the theory has been realized in practice. Evidence is built up as to whether change occurred through the expected mechanisms, to provide evidence as to whether the initiative contributed to change at the purpose level. The theory of change should be compatible with the roles and responsibilities of the project partners, to distinguish between the supportive and facilitative role of IDI and other partners, and the implementation responsibility of CdC.

The review will include an inception phase to develop and agree the approach to the review. This will include the theory of change, and selection of the review criteria and questions to ensure the review purpose is met. While a broad range of possible review questions are provided above, the inception report and discussions on this will be key to focusing on the most important matters to use the review resources effectively. IDI expects the review to commence with a set of initial virtual discussions with relevant staff in its bilateral support unit.

This review will be conducted primarily as a desk-based exercise, involving document review, teleconference/video conference with CdC, IDI and stakeholder staff, and semi-structured telephone/online interviews and follow-up documentation requests to donors, partners and CdC. It should rely predominantly on documentation and evidence collected as part of the initiative. For proper follow up, one physical country visit to Madagascar is envisaged.

A balance must be struck between quality and quantity of evidence, and cost, with sufficient evidence to draw meaningful conclusions.

8. Responsibilities

The review will be commissioned and managed by the Strategic Support Unit (SSU) in IDI. The SSU will be responsible for contracting the reviewer and coordinating the review. The IDI review manager will be Shourjo Chatterjee: shourjo.chatterjee@idi.no .

The review will be supported by the Managers – bilateral support (Eduardo Ruiz eduardo.ruiz@idi.no and Jostein Tellnes jostein.tellnes@idi.no), Deputy Director General (Ola Hoem: ola.hoem@idi.no). Together, they will be the focal point for providing information on the project, and evidence obtained during project implementation, as well as for liaison with the project partners and participating SAIs.

For discussions with country level stakeholders, the bilateral support team will provide details of relevant contact points.

Ola Hoem and Director General Einar Gørrissen, together with the SSU, will be responsible for clearing the final review report.

The Reviewer will be responsible for proposing the design of the review (in the inception report), conducting the review, and preparing the draft and final reports.

9. Process, Timetables and Deliverables

Indicative key milestones in the review are:

1. Invitation to tender issued (23 June 2023)

2. Technical and financial proposals submitted to IDI (22 August 2023)
3. Preferred reviewer selected (1 September 2023)
4. Initial video conference/meeting between reviewer and IDI Bilateral Support Team (8 September 2023)
5. Inception report, including proposed review approach, submitted (22 September 2023)
6. Comments on inception report (29 September 2023)
7. Revised inception report to IDI (06 October 2023)
8. Physical country visit to Madagascar
9. Draft report 1 to IDI (15 November 2023)
10. Comments on 1st draft report to evaluator (22 November 2023)
11. Final report (max 30 pages including executive summary of max 4 pages) submitted to IDI, for sharing with key stakeholders (1 December 2023)

10. Costing

The time requirement for the review is estimated at 35-40 working days. Financial proposal may be provided accordingly in Norwegian Kroner terms. Costing for country visit may be kept outside the financial proposal. IDI will provide economy class air tickets through its travel agency and reimbursement of boarding and lodging costs separately.

11. Eligibility of Service Providers

Bidding is open to: firms, consultants operating on an individual basis and SAIs. Current permanent employees of SAIs on an individual basis and organisations on sanctions lists shall not be eligible for bidding. SAIs can submit bids and depute their employees on assignments.

All bidders shall make a 'No conflict of interest' declaration in their bids.

The proposed individual reviewers should be fluent in both French and English. Teams should have skills in both languages.

12. Procurement Method

In accordance with IDI procurement policy for contracts of this value, a minimum of five service providers will be invited to tender.

Submission of Proposals

Interested service providers should submit a short technical and financial proposal, in English, by email to shourjo.chatterjee@idi.no with a copy ola.hoem@idi.no by 22 August 2023, 5 pm Oslo time. This should comprise:

- Proposed methodology and timetable for the assignment, including outline review approach.
- Experience in designing and delivering programme and project reviews.
- Experience in evaluating capacity development initiatives in governance or public financial management.
- Declaration about no involvement in the design or delivery of IDI's support to CdC
- Understanding of IDI and capacity development of SAIs in developing countries.
- Full CV of the proposed team leader and short CVs of any other proposed team members.
- A financial proposal for the work, on either an input basis or lump sum contract.

13. Selection of Service Provider

Selection will be made based on the best price and quality combination, according to the following review matrix.

Criteria	Maximum Score
Methodology	
Proposed methodology for assignment including review approach	30
CV	
Experience of individual/team in designing and delivering programme and project reviews	15
Experience of individual/team in <u>evaluating</u> SAI capacity development initiatives	15
Experience of individual/team in integrating gender, diversity and/or inclusion considerations into the design and delivery of programmes, projects and/or reviews	10
Individual/team understanding of working IDI and provision of capacity development support to SAIs in developing countries	15
Language	
Financial proposal	
Financial proposal (based on Norwegian Kroner equivalent at the time of review)	15*
TOTAL	100

* The lowest price proposal considered eligible will be scored at 15, others will be scored according to the following formula: score = lowest fee rate/(quoted fee rate) x 15. The assignment will be contracted in Norwegian kroner.

14. Reference Materials

- IDI Bilateral Support Policy: <https://www.idi.no/elibrary/bilateral-programmes/497-idi-bilateral-policy/file>
- Bilateral support to CdC Madagascar documentation: <https://www.idi.no/bilateral-support/madagascar>
- IDI Annual Performance and Accountability Reports (Summary report on Bilateral Support included in each Appendix, and report on the GCP under INTOSAI-Donor Secretariat): <http://www.idi.no/en/about-idi/reports>
- IDI Operational Plans (Summary plan on Bilateral Support included in each Appendix, and plan for the GCP under INTOSAI-Donor Secretariat): Upto 2021: <https://www.idi.no/our-resources/filters#sort=position&sortdir=desc&attr.cat.value=95&page=1> 2022: <https://www.idi.no/about-idi/idi-strategic-plan-and-implementation>