



Gabon Supreme Audit Institution Capacity Building (P152449)

AFRICA | Gabon | Governance Global Practice |
Recipient Executed Activities | Investment Project Financing | FY 2015 | Seq No: 3 | ARCHIVED on 31-Oct-2016 | ISR25379 |

Implementing Agencies: Cour des comptes

Key Dates

Key Project Dates

Bank Approval Date:21-Nov-2014

Effectiveness Date:16-Jan-2015

Original Closing Date:30-Sep-2017

Revised Closing Date:30-Sep-2017

Project Development Objectives

Project Development Objective (from Project Appraisal Document)

The Project Development Objective (PDO) is to improve the professionalism and quality of the audit work of the SAI in order to contribute to efficiency and accountability in the use of public resources. The project will play a key role in Gabon's acceleration of pace towards a more transparent and orderly PFM, more efficient public service delivery.

Has the Project Development Objective been changed since Board Approval of the Project Objective?

No

Components

Name

Overall Ratings

Name	Previous Rating	Current Rating
Progress towards achievement of PDO	● Satisfactory	● Satisfactory
Overall Implementation Progress (IP)	● Satisfactory	● Satisfactory

Implementation Status and Key Decisions

This ISR is based on the implementation follow up done in October 2016. As presented below, the progress towards the achievement of PDO and the overall Implementation Progress are satisfactory.

First, the revised organic law proposing a new mandate and the structure of the SAI is drafted and submitted to the SAI Management for review and endorsement. Policy dialogue is ongoing within the institution to reach a final consensus before passing the law at the Parliament

Second, the SAI capacity building plan is finalized out of the financing of the Institution itself. Agreement was made with the SAI to finance under the



project, the new needs related to the better understanding of the Performance Based Budgeting approach and to apply the audit methodology to the latter. The implementation of this capacity building activity started with the first series of the Value For Money (VFM) audits and will be pursued.

Third, out of 3 performance audits to be conducted under the project, 1 is completed, 1 is underway and 1 is at a preparation stage. The performance audit on HIV is finalized and was made public on April 11, 2016. As for the performance audit of Health Insurance System, the VFM audit of the national insurance scheme is in the draft stage. The financial audit and the actuarial work are completed pending a final quality review by the consultant recruited under the project.

Finally, the activities related to the *Strengthening of relationships between the SAI and its external stakeholders such as parliamentarians and civil society organizations* are expected by end of January 2017 and will ensure an adequate sequencing with component 2 related activities which will nurture the dialogue and the relationship with the CSOs and others stakeholders.



Risks

Overall Risk Rating

Risk Category	Rating at Approval	Previous Rating	Current Rating
Overall	● Moderate	● Moderate	● Moderate

Results

Project Development Objective Indicators

►A revised organizational and management structure (including HR management) is adopted and enforced (Text, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	Existing organizational and management structure is outdated	A revised organizational and management organizational structure backed by the revised Organic Law is drafted. However it is subject to the approval of the revised Organic Law	A revised organizational and management organizational structure backed by the revised Organic Law has been approved at technical level. However it is subject to the approval of the revised Organic Law	A revised organizational and management structure (including HR management) is adopted and enforced
Date	16-Jan-2015	11-Apr-2016	20-Oct-2016	01-Sep-2017



►VFM audit methodology is embedded (SAI PMF Indicators 3 and 13 on performance audit results) (Text, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	1 VFM audit completed with WB's TA support	1 audit is completed. 2 are well advanced and will be completed by end of the year	1 audit is completed. 1 audit report in draft stage 1 is at preparation stage	3 VFM audits performed in infrastructure and social sectors
Date	16-Jan-2015	15-Jun-2015	20-Oct-2016	01-Sep-2017

►Implementation of the communication strategy aiming to strengthen the relationship of the SAI, the civil society and parliament (SAI PFM indicator 21 and 22 on relations with external stakeholders) (Text, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No website. No strategy to strengthen the relationship with external stakeholders	SAI website available. Other activities will be scheduled after the parliamentary elections	SAI website is available and operational. Other activities such as the intranet set up will be carried out after the Parliamentary elections scheduled for end of the year	Communication strategy applied (Gabon SAI report disseminated to civil society and parliament)
Date	16-Jan-2015	15-Jun-2015	20-Oct-2016	01-Sep-2017

Overall Comments

Intermediate Results Indicators

►Not applicable (Text, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	not applicable	not applicable	not applicable	not applicable
Date	16-Jan-2015	--	20-Oct-2016	01-Sep-2017

Overall Comments

Data on Financial Performance



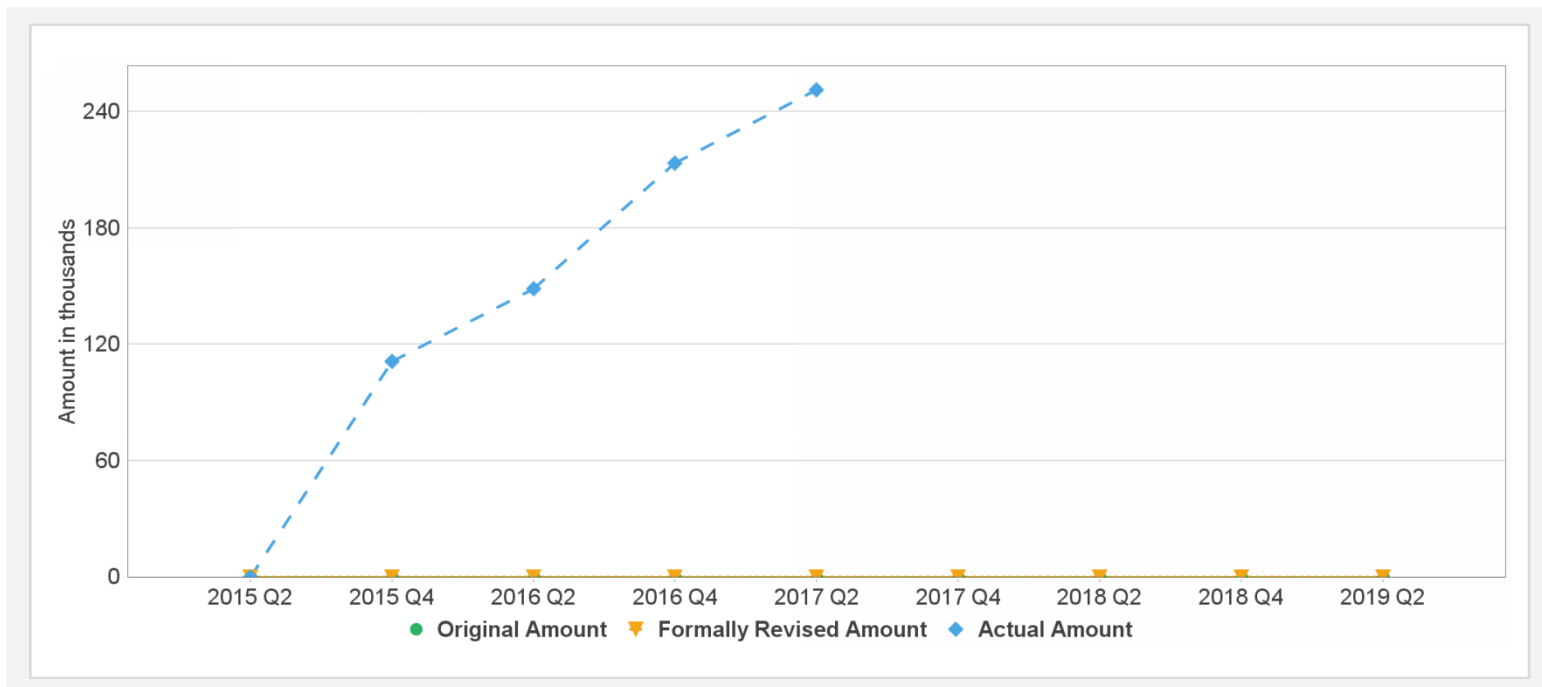
Disbursements (by loan)

Project	Loan/Credit/TF	Status	Currency	Original	Revised	Cancelled	Disbursed	Undisbursed	Disbursed
P152449	TF-18205	Effective	USD	0.35	0.35	0.00	0.25	0.10	72%

Key Dates (by loan)

Project	Loan/Credit/TF	Status	Approval Date	Signing Date	Effectiveness Date	Orig. Closing Date	Rev. Closing Date
P152449	TF-18205	Effective	21-Nov-2014	21-Nov-2014	16-Jan-2015	30-Sep-2017	30-Sep-2017

Cumulative Disbursements



Restructuring History

There has been no restructuring to date.

Related Project(s)

There are no related projects.