

**Office of  
Technical  
Assistance:  
Rwanda  
Revenue  
Program  
Program Evaluation  
Report**

Final Submission  
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**BIXAL**



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## ACRONYMS &amp; ABBREVIATIONS

CAA	Computer-Assisted Audit
CAS	Computer Audit Specialist
CIP	Compliance Improvement Plan
DTD	Domestic Tax Division
EO	Enforcement Officer
EQ	Evaluation Question
FATAA	Foreign Aid Transparency and Accountability Act
IA	Internal Audit
ICTD	International Center for Tax and Development
IRS	Internal Revenue Service
IT	Information Technology
KII	Key Informant Interview
KPI	Key Performance Indicator
Logframe	Logical Framework
M&E	Monitoring and Evaluation
MIS	Management Information System
OTA	Office of Technical Assistance
QRS	Quality Review Staff
RRA	Rwanda Revenue Authority
TA	Technical Assistance
TADAT	Tax Administration Diagnostic Tool
TIATA	Treasury International Affairs Technical Assistance
USAID	United States Agency for International Development



## I. EXECUTIVE SUMMARY

From 2015–2020, the U.S. Treasury’s Office of Technical Assistance (OTA) engaged with the Rwanda Revenue Authority (RRA) to increase domestic resource mobilization in support of Rwanda’s economic and development priorities. OTA focused on building technical capacity in nine program components: 1) key performance indicators (KPIs) and reports; 2) compliance improvement planning; 3) debt collection; 4) specialized sector audit; 5) computer assisted audit; 6) general audit; 7) tax dispute resolution; 8) internal audit; and 9) risk management, including information technology (IT) risk management. Over the course of the program, OTA provided technical assistance by periodic deployment of short-term expert advisors who worked closely with RRA counterparts.

In compliance with the Foreign Aid Transparency and Accountability Act (FATAA) requirements, Bixal<sup>1</sup> conducted a third-party, summative, program evaluation of OTA’s Rwanda Revenue Authority Program, under contract to OTA. The evaluation of the OTA/Rwanda revenue sector program is meant to provide OTA with in-depth, third-party, retrospective insights of its activities in Rwanda and lessons learned for future programming.

The qualitative evaluation methods included a desk review of key project documents and 22 key informant interviews (KIIs) with the OTA advisors and RRA counterparts.

The evaluation focused on the following evaluation questions (EQs):

- EQ 1. Which of the expected project outcomes were achieved?
- EQ 2. Which of the achieved outcomes have been sustained up to the present?
- EQ 3. OTA took a new approach to program design in Rwanda by involving counterparts in the design and writing of key operational manuals. Did OTA’s new approach contribute to the sustainability of the outcomes, and if so, how?
- EQ 4. For any expected outcomes that were not achieved, which factors hindered success?

## Key Findings and Conclusions

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### PROGRAM COMPONENT 1: SUPPORT FOR THE DEVELOPMENT OF KEY PERFORMANCE INDICATORS (KPIs)

While RRA had already adopted some KPIs (related to audits) at program inception, OTA’s assistance was limited to some training for audit and debt staff. Further development of the KPI component was limited because RRA was planning to implement a new Management

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<sup>1</sup> [www.bixal.com](http://www.bixal.com)



Information System (MIS) system that will support expanded collection and reporting of KPI data. The evaluation team found that data already collected by RRA were not currently utilized to their full extent—data were used at the managerial level but not at a corporate or strategic level.

### **PROGRAM COMPONENT 2: COMPLIANCE IMPROVEMENT PLANNING (TAXPAYER)**

OTA's engagement with this component was limited because it was discovered that RRA already had a compliance improvement plan (CIP) in place. However, OTA initiated an idea that RRA commission a taxpayer behavior study, which was commissioned late in the program cycle (2020). OTA assisted with updating the CIP as informed by the study findings.

### **PROGRAM COMPONENT 3: TAX DEBT COLLECTIONS (ARREARS)**

OTA provided overall guidance on debt policies to be incorporated into RRA's tax debt manual, including extending the payment period for delinquent accounts. However, the evaluation team concluded that OTA's advice in this case may lead to increased delinquencies, as some taxpayers may take advantage of the extended leniency and withhold tax payments. They also concluded that OTA's support did not help RRA address a growing issue with the lack of write-offs that distorts RRA's accounting. The RRA needed to revise its write-off approval processes before they could apply OTA's technical advice which led to delays. Finally, OTA introduced the use of a timesheet to track "productive" time (engaged in cases) and "unproductive" time (meetings, travel, etc.) of auditors. However, the timesheet was not well received and is only used to measure auditors' performance rather than improve the efficiency of RRA's audit department.

### **PROGRAM COMPONENT 4: SPECIAL (BUSINESS) SECTOR AUDITS**

OTA provided specialized training to a select group of RRA's auditors on the construction sector businesses. However, RRA deployed the trained auditors back to their previous general-sector audit work and, as a result, the newly trained auditors lost the ability to apply and develop their newly acquired skills to the construction sector.

### **PROGRAM COMPONENT 5: COMPUTER ASSISTED AUDITS**

While providing some training to prepare key RRA staff for future adoption of computer-assisted audit practices, OTA did not achieve most of its objectives for this component because RRA did not have an MIS or software in place to support computer-assisted audits.

### **PROGRAM COMPONENT 6: GENERAL AUDIT CAPACITY**

OTA's key achievement under this component was supporting RRA to produce a high-quality, detailed audit manual. This manual has been digitized by RRA and is frequently updated to maintain its utility and relevance. Moreover, RRA has since initiated the development of other procedures manuals without inputs from OTA. In addition, OTA introduced enhancements for



RRA's quality review process for audits that remain updated and useful. However, the evaluation team concluded that OTA's recommended enhancements to the audit manual may have been too detailed and included too many prescriptive procedures. While the inclusion of detailed audit cases was intended to eliminate ambiguity across a wide range of audit cases, OTA's approach should have been to create high-level guides and build capacity of the auditors on how to make decisions.

#### **PROGRAM COMPONENT 7: TAX DISPUTE RESOLUTION**

OTA helped draft new dispute resolution policies, advised on legal support for consistent, fair and effective dispute processes, and provided training to enforcement staff on improved procedures. However, despite these outputs, RRA's dispute resolution process remains largely the same because not all affected departments were consulted in this process. More importantly, there was inadequate outreach and education to taxpayers to raise awareness of the changed resolution process.

#### **PROGRAM COMPONENT 8: INTERNAL AUDIT**

OTA reviewed RRA's internal audit procedures, recommended revisions including enhanced reporting, and developed a process strategy for addressing RRA's backlog in aged, unaddressed past internal audit recommendations. However, OTA did not follow up with internal audit training or support for related interdepartmental communication practices that would capitalize on the assessment activities and support RRA to engage internal audit practices more fully.

#### **PROGRAM COMPONENT 9: RISK MANAGEMENT (INFORMATION TECHNOLOGY RISK MANAGEMENT)**

OTA assessed RRA's physical and IT risk environment, supported RRA in developing a risk register used to identify and manage risks, and provided risk management training to appropriate RRA staff on a regular basis. Follow-up activities included building security enhancements, using staff key cards to control access to different building floor sections, and developing an IT security plan for equipment, password, and network security practices. However, the evaluation team found that security measures that protect taxpayer confidential records remains weak, indicating that IT security remains at risk. Likewise, a comprehensive risk management plan for taxpayer information and records that includes risk reduction and disaster recovery planning is needed.

### **Key Recommendations**

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While OTA did make progress in achieving some outputs and outcomes at the component level, the evaluation team found that the design and approach to implementation could be strengthened. This section contains high-level recommendations that relate to Rwanda but may also be applicable to OTA's work more broadly.



## **PROGRAM DESIGN CONSIDERATIONS**

### **Theory of Change**

A theory of change (or similar) should have been created at an early stage of the project. The process to create the theory of change would have helped the participants to better identify the development needs and to obtain a common understanding of a feasible way forward. The process should have followed a common process, using standard formats and terminology.

### **Benchmarking at Program Inception**

The theory of change could also serve as the basis for establishing a monitoring framework to measure progress towards outputs and outcomes over the course of the project implementation. Baselines and targets should be included to set expectations and to serve as a point of comparison.

### **Systems Approach**

The evaluation team recommends that OTA advisors take more time to understand the counterpart's organization, business processes, and priorities prior to developing a workplan. This would ensure the organization is ready for the activity and is able to implement the changes and sustain them after the OTA engagement. This system's approach would also ensure OTA advisors understand the interdependencies and can address barriers to specific changes.

## **STAFFING AND TRAINING CONSIDERATIONS**

### **Selection of Advisors**

Many OTA advisors were very senior but lacked practical day-to-day operations expertise to translate recommendations to frontline workers to implement the reforms. OTA should consider the composition of the teams of advisors to encompass a wider range of experiences and backgrounds. While OTA engaged a local project coordinator to provide communications, logistics, and administrative support for the program, the evaluation team recommends that OTA also needs a higher-level technical role with specific country knowledge and capable of working across multiple program component areas.

### **Orientation Package**

The evaluation team also identified that an orientation package for the intermittent advisors is a missing component of training. It should have included information from RRA staff on organizational structure and identified issues, business processes, and information on Rwandan cultural and their political and legislative process. Technical assistance would be more effective if local cultures were understood.





## II. EVALUATION OVERVIEW

### Program Description

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Since 2015, the U.S. Department of the Treasury's OTA has provided technical assistance in public financial management to Rwanda using a resident-based project coordinator and intermittent expert advisors who worked closely with counterparts in RRA. The goal of the project has been to support RRA's efforts to increase domestic resource mobilization in support of Rwanda's economic and development priorities by building its capacity in nine areas:

1. KPIs and reports.
2. Compliance improvement planning.
3. Debt collection.
4. Specialized sector audit.
5. Computer assisted audit.
6. General audit.
7. Tax dispute resolution.
8. Internal audit.
9. Risk management, including IT risk management.

At the time this project began, RRA was reasonably well developed, compared to its regional counterparts, and had motivated, educated employees. Third-party Tax Administration Diagnostic Tool (TADAT) assessments were conducted in both 2015 and 2019.<sup>2</sup> These assessments identified some deficiencies to be addressed by RRA. Some of the main issues identified were:

- RRA's strong performance of promoting voluntary compliance was outweighed by the relatively weak execution of audits and debt management functions, resulting in a high rate of tax payment arrears.
- RRA had an established risk management structure but lacked the depth needed for a comprehensive compliance improvement strategy, and it faced challenges to identify and mitigate corporate risks, especially those in the IT sector.
- The cumbersome dispute resolution process required high-level internal approvals of relatively minor individual taxpayer objections, causing undue delays.
- Auditors did not have the specialized skills required to audit specialized sectors, such as the construction industry, or engage in complex computer-assisted audits.

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<sup>2</sup> Internationally recognized tax administration assessments conducted by the [TADAT organization](#).



- Internal auditors were not trained to conduct high-quality audits, and there was no overarching process to monitor departments' responses to audit recommendations.
- RRA did not use KPIs to monitor organizational progress.

According to the OTA advisors, these assessments informed the annual work plans, which in turn constituted the basis for the drafting of the statements of work that outlined the activities for OTA advisors engaged with RRA. Advisors' intermittent visits typically lasted two weeks. The visits included following up on the advice given during an earlier visit, discussions with RRA staff, new assessments of RRA capacities and operations, and the presentation of new or updated advice to the senior management at RRA.

A Program Manager who also served as an advisor coordinated OTA's activities and provided technical oversight and produced monthly and annual reports.

At the close of the program, the OTA team provided RRA's Commissioner General with future recommendations. The recommendations focused on RRA's Domestic Tax Division (DTD) in the areas of quality assurance, human resources, administration, and training. The OTA team also drafted a six-month action plan to implement the recommendations. The registers and the action plan were included with the final Closing Memo to the Commissioner General.

## **Evaluation Purpose**

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OTA commissioned Bixal to carry out a summative program evaluation. The evaluation activities took place during January–July 2023, with a field visit by the evaluation team to Kigali, Rwanda, during the period of March 23–April 9, 2023.

This summative program evaluation was designed to serve two purposes. The first is for OTA to comply with the Foreign Aid Transparency and Accountability Act (FATAA) of 2016.<sup>3</sup> The second is to provide OTA with in-depth, third-party, retrospective insights of its project activities in Rwanda. Some aspects of OTA's experience in Rwanda may be extrapolated to other current or future projects in Rwanda or other countries to inform adaptation, improve projects, discover ways to reduce the time to achieve project outcomes, identify new ways to effect positive change, and document project achievements and success.

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<sup>3</sup> Foreign Aid and Transparency and Accountability Act of 2016, Public Law 114-191  
<https://www.congress.gov/114/plaws/publ191/PLAW-114publ191.pdf>



## Evaluation Questions

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Bixal’s evaluation team collaborated with OTA’s revenue and RRA teams to develop the following evaluation questions (EQs). The EQs provided the foundation for the remaining design elements of the evaluation, such as methodology and approaches to data collection and analysis.



EQ 1. Which of the expected project outcomes were achieved?



EQ 2. Which of the achieved outcomes have been sustained up to the present?



EQ 3. OTA took a new approach to program design in Rwanda by involving counterparts in the design and writing of key operational manuals. Did OTA’s new approach contribute to the sustainability of the outcomes, and if so, how?



EQ 4. For any expected outcomes that were not achieved, which factors hindered success?

The evaluation findings found in Section III are grouped by OTA’s nine program components, each of which includes multiple objectives. For each program component objective, the report addresses findings, conclusions, and recommendations for EQ 1, EQ 2, and EQ 4. Note that EQ 3, a high-interest line of inquiry for OTA, is focused on assistance with developing operational manuals and is broken out and discussed explicitly at the end of Section III. The evaluation team determined that EQ 3 findings are integral to several program components, so EQ 3 is largely addressed in context together with the other EQs.

## Evaluation Methodology

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The evaluation methods included a desk review of nearly 350 project documents provided by OTA, followed by individual interviews of OTA’s advisors, their counterparts, and other key respondents. The overall evaluation design was developed using a theory-based approach with OTA’s program logical framework (logframe) as a starting point, which divided the program into nine project components. The evaluation team produced an evaluation framework (see Annex A) that mapped specific areas of inquiry for each of the nine project components. The evaluation team used this to develop detailed interview guides that were tailored for each KII. The KIIs provided multiple perspectives and sources that support findings related to the EQs.



## Data Collection

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OTA and RRA shared vital project documents with the evaluation team. Among these documents were the terms of reference for the program, the program logframe, workplans, trip reports, statements of work, monthly reports, project narratives, project performance reports, a debt management manual, closing memo, the end of project review, and an evaluation coversheet. Annex B contains a detailed list of the documents used by the evaluation team. The team reviewed each document to provide context for the program, as well as to elicit findings to add to the base of evidence.

The desk review was complimented by 22 KIIs, 18 with RRA officials and 4 with the OTA advisors. Of the 22 interviews, 15 were conducted in person and seven were conducted using virtual technology. A detailed list of key respondents is included in Annex C.

## DATA ANALYSIS PROCESS

The evaluation team conducted qualitative analysis of KII data on an ongoing basis, concurrent with interviews, to ensure quality in real time and to identify findings and trends in a timely manner. Interview notes were completed by the team members and voice recordings were made with the respondent's consent. A selection of KIIs were also transcribed to cross-check and validate for coding.

KII notes and transcriptions were coded and analyzed using ATLAS.ti, grouping similar data under different categories and themes. Thus, the evaluation team could locate, retrieve, and combine the textual data that corresponded to a category of interest. These data were further triangulated and contextualized with the findings from the desk review.

When the data collection was nearly complete, the evaluation team members convened for a joint analysis. The evaluation team discussed potential findings, conclusions, and trends. Insights and ideas from this process were shared in a presentation of preliminary findings to OTA for vetting and discussion before the final evaluation report was drafted.

## Quality Assurance

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The evaluation team followed standard quality assurance best practices that included the following:

1. Notetakers uploaded their notes at the end of each day of data collection. Notes were reviewed to ensure completeness and comprehension and to identify emerging themes.
2. The evaluation team met at the end of each day of data collection in Kigali. The team discussed what they heard and observed to ensure consistency in collecting and reporting data.



3. The ATLAS.ti application enabled the team to check for accuracy and completeness of qualitative data as they were entered and coded.
4. The joint analysis and presentation of preliminary findings provided further opportunity to cross-check and validate data and findings.

The evaluation team took steps to ensure data security, including using secure communication platforms, storage of information on secure and password-protected sites, and deletion of recording and transcription files after the completion of the study.

## **Limitations**

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In general, the evaluation team faced very few limitations. Most KIIs could be carried out as planned and sufficient documentation was provided for a comprehensive desk review. However, a few circumstances limited the data collection and consequently the analysis:

- Lack of program framework, action plan, coherent documentation
- The Logframe was designed very late into the project and did not include sufficient indicators that could help measure progress over the life of the project.
- For some respondents, it was difficult to remember, in detail, the activities that OTA had carried out and to what activities OTA advisors had contributed.
- Some staff had left RRA and were not available for interviews.
- In most cases, KIIs with Rwandan counterparts were conducted offsite, outside their offices. This was due to both the lack of quiet meeting spaces, a result of ongoing construction in RRA facilities, and the counterparts' frequently stating their preference for interview privacy away from their colleagues. While this had some advantages for candid discussions with the evaluation team, it also limited opportunities for direct observation of RRA's workspace and environment.
- The structure of the workplans changed from year to year and were not fully compatible with the program logframe. This made longitudinal tracking of achievements difficult.

## **III. FINDINGS AND CONCLUSIONS**

Section III presents each of the evaluation findings for OTA's nine program components for the RRA program. Section IV discusses additional conclusions and recommendations at a systems level and considers OTA's overall program.



## Program Component 1: Key Performance Indicators (KPIs)

### COMPONENT 1 OBJECTIVE

**Component 1 focused on assisting RRA’s leadership in adopting and using KPIs** to monitor and manage organizational performance, set expectations, and allocate resources in key tax administration functions, especially in audit and debt management. The planned project activities included: 1) designing KPIs; 2) identifying data sources; 3) training staff on collecting KPIs; and 4) training on how to analyze KPI data.

In assessing this objective, the evaluation team considered that KPIs need to be developed carefully to align with activities, provide baselines and targets, identify data sources, collect data, and, finally, analyze and communicate data to decision makers to contribute to the operation of the program.

Table 1 summarizes the findings for Component 1, and a detailed discussion follows the summary.

*Table 1: Component 1 Outcomes—Activities and findings*

Expected Outcome 1.1: RRA develops and regularly collects KPI data. RRA leadership uses KPI data to measure the efficiency/effectiveness of core functions (i.e., audit and debt collections), set expectations for organizational performance, and allocate resources in accordance with organizational goals.	
Activities	Findings
1.1.1: Assist RRA Planning and Research Director to identify and design RRA KPIs	<ul style="list-style-type: none"> <li>• RRA was collecting some KPI data manually, mostly focused on the number and types of audits.</li> <li>• OTA assisted RRA to update and further develop an existing KPI template.</li> <li>• RRA updated KPI measures with OTA’s support.</li> <li>• Counterparts reported satisfaction with OTA’s assistance and that department managers did continue to use KPIs. However, KPIs were not used at the corporate or strategic level.</li> </ul>
1.1.2: Identify data sources to enhance KPIs	<ul style="list-style-type: none"> <li>• OTA assisted RRA to identify relevant data; however, they did not have the appropriate MIS in place to begin collecting the information.</li> </ul>



1.1.3: Train specialized audit, debt, and planning and research staff to collect KPI data	<ul style="list-style-type: none"> <li>• Some audit and debt staff were trained in the use of KPIs, but this was on a limited scale.</li> <li>• This activity was delayed because the MIS needed to be developed prior to the training.</li> </ul>
1.1.4: Train management to analyze and use KPIs	<ul style="list-style-type: none"> <li>• OTA was not able to train management staff on KPIs, as the MIS system for collecting more strategic level KPIs was not yet in place.</li> </ul>

## COMPONENT 1 FINDINGS



### EQ 1: Which of the expected project outcomes were achieved?

*Outcomes Status: Partially achieved*

The outcomes for Component 1 were partially achieved. The evaluation team found that RRA has developed KPIs and regularly collects KPI data at the managerial level. These data were collected manually and tracked in an Excel document. The information collected was minimal and, during the tenure of the OTA project, RRA leadership did not use KPI data to set expectations for organizational performance or to allocate resources. KPI data continue to be used only to perform basic revenue functions (e.g., measuring the efficiency and effectiveness of the core functions of audit and debt collections) but do not inform higher-level decision-making.



### EQ 2: Which of the achieved outcomes have been sustained up to the present?

*Outcomes Sustained: Monthly KPI reports*

The evaluation team found, through counterpart interviews, that RRA continues to produce five monthly KPI reports that were supported by OTA advisors, so this practice is sustained. This information can inform day-to-day operations; however, without a broader organizational effort, there continued to be missed opportunities.



### EQ 4: For any expected outcomes that were not achieved, which factors hindered success?

*Hindering Factors: 1) No single, coordinated technical assistance action plan; 2) Lack of organizational level MIS for KPI data collection and analysis*

The evaluation team found significant differences regarding the formulation of the achieved objectives as reported in the End of the Project Review Document compared to the objectives for each program component in the project logframe document. This indicated that OTA did not follow a single, coordinated technical assistance action plan among the multiple advisors to guide activities and track progress across the duration of the program.



Additionally, the evaluation team learned from counterpart interviews that RRA lacked an MIS with the functionality to collect and consolidate KPI data across the organization. Due to this, OTA was unable to provide training to staff on how to produce usable analysis that leadership could use to set expectations for organizational performance and allocate resources in accordance with organizational goals.

## COMPONENT 1 CONCLUSIONS

*OTA provided relevant advice to RRA on Component 1, but RRA lacked relevant IT infrastructure to execute fully.*

The evaluation team found that RRA had been using some KPIs to track audits prior to OTA's assistance and RRA was interested in further developing additional indicators and using data to inform management decisions. Unfortunately, RRA lacked an organization-wide MIS to collect and process KPI data. OTA provided relevant advice and RRA retained one Oracle contractor to make improvements to their MIS. Overall, this component is still in progress toward OTA's anticipated outcomes indicated in the program logframe. Training did not happen as planned as the MIS was not yet in place.

## COMPONENT 1 RECOMMENDATIONS

*Continue improvements in reaching and sustaining outcomes by adopting a formal approach to KPI technical assistance; forming a dedicated unit of technical experts focused on knowledge management and implementation; collaborative use of a plan/tracker; clearly defining future steps to achieving outcomes and measuring progress.*

A formal approach by OTA to delivering technical assistance on the development and use of KPIs could have produced more substantial and sustainable outcomes. For example, when RRA requested support on KPIs, securing agreement on the use of KPIs from all management levels at RRA would have achieved the expected outcome under Component 1.

The formation of a dedicated unit composed of technical experts to track, manage, and implement OTA's advice and continue implementing the new knowledge gained from OTA's support may have provided better and more sustained outcomes for RRA. RRA maintained their own internal tracker, but we recommend using an agreed-upon action plan/tracker between counterparts and OTA for any future programming.

Structuring the work plan, activities, outputs, and outcomes in a way that is clearly defined and can be measured over time is key to making this sustainable. The new templates are a step in this direction, but the need remains for further buy-in at the different levels of the organization, training to operationalize, and a system to ensure accurate analysis and use.





## Program Component 2: Compliance Improvement Planning

### COMPONENT 2 OBJECTIVE

OTA's objective was to improve voluntary taxpayer compliance by identifying and mitigating barriers. Project activities included assisting RRA to develop a comprehensive CIP that addresses different steps of the process including taxpayer registration, tax filing, payment, and mitigating accuracy in reporting/filing. OTA also advised RRA on how to identify and mitigate revenue risks.

Table 2 summarizes the findings for Component 2, and a detailed discussion follows the summary.

*Table 2: Component 1 Outcomes—Activities and findings*

Expected Outcome 2.1: RRA to research taxpayer behaviors and attitudes to understand barriers to voluntary compliance in the areas of registration, filing, and payment. RRA adopts and implements a CIP to increase taxpayer registration and mitigate filing and payment accuracy risks.	
Activities	Findings
2.1.1: Develop compliance research plan	<ul style="list-style-type: none"> <li>OTA suggested RRA conduct a study to research taxpayer behaviors. RRA conducted the study with help from the International Center for Tax and Development (ICTD) in 2020. OTA did not contribute directly to the research.</li> </ul>
2.1.2: Develop a CIP	<ul style="list-style-type: none"> <li>RRA already had a well-developed CIP. OTA contributed to the plan by recommending the audit teams be better focused and trained before attempting to work in the field, but this activity was limited in scope.</li> </ul>
Expected Outcome 2.2: RRA identifies areas that need additional focus on an ongoing basis and dedicates resources to mitigation activities.	
2.2.1: Assist RRA to develop ongoing monitoring methodology	<ul style="list-style-type: none"> <li>Since the CIP was not operationalized until after the ICTD study, OTA was not able to complete this activity. The evaluation team found that identification and mitigation of compliance risks through the CIP was not being monitored. OTA provided guidance for developing risk reports. However, senior management had not used the risk reports to inform their annual workplans or measure performance against the plan.</li> </ul>



## COMPONENT 2 FINDINGS



### EQ 1: Which of the expected project outcomes were achieved?

*Outcome Status: Partially achieved*

Overall, OTA's expected outcomes under this component were partially achieved. At the suggestion of OTA, RRA engaged ICTD in 2020 to conduct research on taxpayer behaviors and attitudes—to better understand barriers to voluntary compliance in the areas of registration, filing, and payment. Since this study was not conducted until near the end of OTA's program in 2020, there was not enough time within OTA's program cycle to incorporate the findings. However, the evaluation team learned from counterpart interviews that RRA recently used the findings from the ICTD study to update and implement a revised CIP to increase taxpayer registration and mitigate filing and payment accuracy risks. OTA helped identify some areas that needed additional focus and, in a final memorandum, recommended that RRA dedicate additional resources to the mitigation of the risks that arise from taxpayer noncompliance.



### EQ 2: Which of the achieved outcomes have been sustained up to the present?

*Outcomes Sustained: Improved voluntary taxpayer compliance*

Counterparts reported to the evaluation team that voluntary taxpayer compliance has improved, although RRA is not measuring taxpayer compliance against an established baseline, and quantitative data as evidence for improved compliance was not available.



### EQ 4: For any expected outcomes that were not achieved, which factors hindered success?

*Hindering Factors: Sequencing and timing*

OTA's contributions were limited due to the sequencing and timing of events. RRA needed data to design effective activities. While RRA acted on that recommendation, research was not available until after the OTA program cycle.

## COMPONENT 2 CONCLUSIONS

*Resource allocation decisions need to factor in country context and best practices for optimal allocation (e.g., number of auditors per case)*

OTA's contributions to this Component 2 were minimal as RRA already had a CIP and a process to update and revise it in place. Nonetheless, OTA suggested conducting a study researching taxpayers' behaviors that could inform and improve compliance behaviors. Since this study was only conducted in 2020, OTA's engagement was over prior to the findings being available.

For better resource allocation, OTA recommended a reduced number of auditors assigned to each case (lowered from a team of two auditors per case to only one auditor per case). The



recommendation was adopted by RRA without the necessary investigation. In our view, RRA’s practice of assigning two auditors per case was providing a safeguard against corruption and malpractice that often arises when there is only one auditor for a case. Corruption mitigation plays a significant role in the allocation of resources to the revenue authorities in most developing economies and OTA might have discussed with RRA to investigate the logic behind the choice of two auditors per case. We iterate this gap under program-level recommendations, which highlights the need for OTA to better align expertise and advice with the best practices suitable to the country context and consider the reasons that lead RRA to making some of these operational decisions.

## COMPONENT 2 RECOMMENDATION

*For increased efficiency, stage efforts to complete joint planning, target and goal setting, and monitoring framework prior to start of project activity*

Prior to initiating development work of this type, joint planning should be completed before the engagement—this should include a desk review and interviews. This planning process would help identify data gaps and the need for further research, which could be done prior to the start of the OTA engagement. This would save valuable time and increase efficiency of the OTA advisors.

In addition, in line with the first component, establishing a baseline and setting up targets and milestones to achieve those targets would help quantify gains due to OTA’s technical assistance efforts.

## Program Component 3: Tax Debt Collections

### COMPONENT 3 OBJECTIVE

**OTA’s objective for this project component was to guide the development of standardized procedures for increasing RRA collection of established tax debts.** The planned project activities included revising tax debt policies and procedures, developing a case selection process, updating the procedural manual, training employees in the use of the manual, designing management information reports, training staff to analyze management information reports, designing timesheets, and training management in the analysis of timesheet data. Due to the relatively large scope of OTA’s activities under this component, the findings are categorized into three outcome areas under Component 3.

### COMPONENT 3; OUTCOME 3.1 FINDINGS

Table 3 summarizes the findings for Component 3; Outcome 3.1 and a detailed discussion follows the summary.



*Table 3: Component 3; Outcome 3.1—Activities and findings*

<b>Expected Outcome: 3.1</b>	
RRA adopts and implements revised tax debt policies, procedures, and manual to select cases with a higher likelihood of collectability, resulting in increased revenues from collections.	
<b>Activities</b>	<b>Findings</b>
3.1.1: Assist RRA in revising tax debt policies and procedures, including write-offs of uncollectible accounts, installment agreements, improving data on tax arrears.	<ul style="list-style-type: none"> <li>• OTA provided overall support on debt policies, including revising the tax debt manual and guiding RRA to put in place standard operating procedures.</li> <li>• Of note, under advisement by OTA, RRA extended the maximum possible repayment period for tax debtors from 12 months to 36 months.</li> <li>• Support for the write-off of uncollectible debts did not materialize and support for improving data on tax arrears was minimal.</li> </ul>
3.1.2: Assist RRA to develop a tax debt case selection process	<ul style="list-style-type: none"> <li>• OTA supported RRA to revise or streamline procedures for case selection and case management; this led to a higher likelihood of debt collectability.</li> <li>• OTA recommended a matching program that would offset debts against government contract payments, but it was not implemented because the e-Tax case management system was not sophisticated enough to accept the changes. This suggestion was recently submitted to the Ministry of Finance and is awaiting approval.</li> </ul>
3.1.3: Draft updates to the Debt Management Procedures Manual	<ul style="list-style-type: none"> <li>• OTA's most significant contribution was the support provided by advisors to develop and update the debt management manual.</li> <li>• RRA continues to have out-of-date debt write-off procedures in its policies. The process is cumbersome and involves approvals from the top level of government.</li> </ul>
3.1.4: Conduct training for debt management employees in use of the revised manual	<ul style="list-style-type: none"> <li>• OTA provided brief training to the enforcement officers and managers in the use of the revised debt manual.</li> </ul>





### **EQ 1: Which of the expected project outcomes were achieved?**

*Outcome 3.1 Status: Partially achieved*

Outcome 3.1 was partially achieved. OTA assisted RRA in streamlining the audit and debt management processes for increased efficiency. One of the major achievements under this activity was the reduced level of involvement by the senior management in audit cases and their approvals. This delegation and streamlining of functions resulted in reduced interactions between managers and taxpayers in the audit and debt departments, which led to more efficient processes.

OTA developed a memo with recommendations for the RRA legal department to consider increasing the use of legal actions to recover money from the largest debtors. This includes garnishment actions, seizure and sale of assets, and other significant enforcement measures that better utilize already available tools. OTA recommended improvements to tax arrears management data as well to inform RRA's process.



### **EQ 2: Which of the achieved outcomes have been sustained up to present?**

*Outcomes Sustained: Streamlining of the audit and debt management process and use of updated collections manual*

RRA has maintained changes to the audit and debt process that made it more efficient. RRA does not have benchmark data prior to the changes, which will make it difficult to quantify the specific resulting impacts on revenue. The Rwandan Parliament amended the law to lower the penalty and interest rates on arrears to encourage delinquent taxpayer compliance. This action will ensure application; however, it still needs to be incorporated into policy at RRA.

Based on feedback from interviews, the collections manual is being used by RRA staff in its updated form.



### **EQ 4: For any expected outcomes that were not achieved, which factors hindered success?**

*Hindering Factors: Approval delays and OTA's broad scope*

Some of the changes that OTA recommended are not yet enacted due to high-level decision-making. For example, the e-Tax case management system changes have been submitted to the Ministry of Finance but are still awaiting approval. Additionally, some tasks did not get OTA's focus given the amount of work in this area. These have been addressed in the final Memorandum of Recommendations to Commissioner General of RRA for further follow up.



### OUTCOME 3: COMPONENT 3.1 CONCLUSIONS

*Component 3.1: The support of OTA was well received and many of the recommended changes have already been adopted or are underway. Additional recommendations for future work are included in the OTA Memorandum of Recommendations to the Commissioner General. Several areas for improvement were identified, including 1) delinquent tax payment deadlines, 2) collections officer capacity building, 3) joint development of a comprehensive collections approach, 4) ending automatic assessment of non-filers, and 5) guidance for best practices in arrears balance management.*

Overall, OTA's support was well received in this area and RRA adopted many of the recommended changes or is in the process of doing so. Due to the large number of issues to be addressed, OTA recommends continued work, which is detailed in the Recommendations Memo.

Despite OTA's advice to RRA, the evaluation team concludes that extending delinquent payment periods is not considered best practice. OTA's recommendation has been adopted, but the evaluation team concluded that OTA may have misunderstood the root causes of taxpayers' delinquencies. An efficient collections operation requires several enforcement stages because delinquent accounts become less likely to collect over time. OTA recommended policy changes that assumed delinquent taxpayers needed more time to pay; however, the evaluation team concludes that extensions of delinquent payments to 36 months contributed to noncompliance. Arrears become increasingly more difficult to collect as they aged, eventually becoming uncollectable. Devoting efforts to educate taxpayers and enforce timely payment of tax obligations in a consistent way is widely considered best practice.

The evaluation team also concludes that OTA's support to develop RRA's collection manual is only part of a capacity building strategy that, to be fully effective, should have included specialized training in improved investigative techniques that enable collections officers to work through the best strategies and solutions for the many variations in circumstances and challenges they encounter. RRA's manual should describe how the business process works in any given sector, describe the necessary documentation, and provide guidance for where to look for assets and income. Rather than simply following prescribed solutions to anticipated situations, the manual should enable critical thinking for auditors based on principles and critical questions for each situation. The evaluation concludes, based on multiple counterpart interviews, that RRA's officers face limitations to investigate taxpayer's arrears properly, particularly where circumstances vary beyond the limited cases found in the manual.

OTA also advised RRA to prioritize collections of easy case collections. However, the evaluation team concludes that, based on evidence from counterparts, this resulted in more complex cases to be almost entirely neglected, resulting in an increase in aged arrears. Instead of selecting easy cases, OTA needed to work with RRA to develop a more comprehensive collections approach that included enforcement interventions at each stage of the collections process that would provide sequential enforcement and increased consequences as cases age. Every case should see the same initial level of effort applied as the case moves up the



enforcement ladder. The easy resolution cases will be finalized early and the more complex will continue up the ladder. OTA's advice to focus on the easiest cases effectively allows enforcement staff to pick the cases on which they wish to work, reducing incentives for resolving all but the least revenue-recovering, more consequential, cases and generally erode a culture of taxpayer compliance.

The evaluation team also concludes that OTA should have advised against RRA's policy of unrestrained, automatic assessments for non-filers. Automatic assessments should stop after one or two late payments to confirm that the taxpayer's business is active, as counterparts reported many temporary and short-lived businesses remain on RRA's registry, contributing to higher arrears rates.

Finally, the evaluation team concludes that OTA should have provided guidance regarding policies for write-offs or the setting aside of uncollectible debts that reflect best practices. Write-offs provide a critical step in collections cycle, without which total arrears balances grow without the appropriate enforcement action being taken and distort the Government of Rwanda's revenue accounting. OTA did not appear to assist RRA with arrears balance management best practices through generally accepted, standard write-off policies.

### **COMPONENT 3: OUTCOME 3.1 RECOMMENDATIONS**

*OTA needs to use a more systematic approach to planning engagements.*

It is critical that OTA advisors are current on country context and best practices in the field of tax administration. It is an evolving field; as such, it is critical that OTA advisors recommend changes that advance RRA's practices. The conclusions section outlines a number of examples where OTA guidance may not have been as efficient or effective due to a lack of understanding of RRA's larger business process and context. See Section IV for further information.

### **COMPONENT 3; OUTCOME 3.2**

Table 4 summarizes the findings for Component 3.2, and a detailed discussion follows the summary.



*Table 4: Component 3 Outcome 3.2—Activities and findings*

Expected Outcome: 3.2	
RRA adopts and implements management information reporting and debt management reporting to track and analyze trends in arrears over time. RRA management adjusts policies/procedures as needed to facilitate debt collection.	
Activities	Findings
3.2.2: Assist RRA in designing management information reports	<ul style="list-style-type: none"> <li>• RRA had some management information in place, produced manually in Excel spreadsheets. OTA supported the revision and improvement of these reports. For example, OTA assisted with refinement of the Top 25 arrears case reports and the debt management report.</li> <li>• RRA revised, adopted, and implemented some of the tax debt policies suggested by OTA. However, RRA was primarily focused on tax debt processes and procedures. Industry sector notes (construction sector only) were produced to increase efficiency when working with this key sector.</li> <li>• RRA was already tracking one KPI for the aging of debts when the OTA program started.</li> </ul>
3.2.2: Train an RRA analyst to conduct trend analyses and develop monthly debt management analytical reports for management	<ul style="list-style-type: none"> <li>• Training was completed for a number of staff, but few managers were included in the sessions. Most trainings were single sessions, not components of a systematic training approach.</li> <li>• Training materials were developed by OTA but were not complemented by use of a train-the-trainer model.</li> </ul>



**EQ 1: Which of the expected project outcomes were achieved?**

*Outcomes Status: Partially achieved*

The outcomes under outcome 3.2 were partially achieved. Full achievement of Component 3.2 would have included training managers and building in a more systematic implementation, such as a train-the-trainer model, to ensure training would continue to be replicated.



**EQ 2: Which of the achieved outcomes have been sustained up to the present?**

*Outcomes Sustained: Report revision and construction sector industry notes*

The evaluation team has found that OTA’s assistance with the revision of the Top 25 reports has been carried forward and continues to be used. Respondents noted that construction industry





sector notes have been continued but they have not been developed for the other sectors, such as telecoms, banking, etc.



**EQ 4: For any expected outcomes that were not achieved, which factors hindered success?**

*Hindering Factors: Time restraints prevented training*

RRA was not trained to analyze data because of time restraints at the end of the project.

**COMPONENT 3; OUTCOME 3.3 FINDINGS**

Table 5 summarizes the findings for Component 3.3, and a detailed discussion follows the summary.

*Table 5: Component 3; Outcome 3.1—Activities and findings*

Expected Outcome 3.3	
RRA analyzes data from timesheets to understand trends in productivity and assign cases to match enforcement officer skills with caseloads.	
Activities	Findings
3.3.1: Assist RRA in designing timesheets for enforcement officers (EOs)	<ul style="list-style-type: none"> <li>OTA supported the adoption and implementation of timesheets for debt management as requested by RRA leadership. However, OTA did not socialize this change or do any change management, which led to poor adoption by staff.</li> </ul>
3.3.2: Train Debt Management managers and EOs on timesheets	<ul style="list-style-type: none"> <li>Training for RRA to analyze and use data from timesheets for management decisions did not happen due to time constraints.</li> </ul>



**EQ 1: Which of the expected project outcomes were achieved?**

*Outcomes Status: Partially achieved*

Outcome 3.3 was partially achieved. OTA introduced the concept of timesheets and the importance of tracking staff time for accountability and task management. RRA put timesheet protocols in place and is using them to monitor individual auditors’ performance.



**EQ 2: Which of the achieved outcomes have been sustained up to the present?**

*Outcomes Sustained: Timesheet protocols and practices*

RRA has maintained the timesheet protocols and practices, but adaptation continues to be limited in scope and not systematic across the organization.





#### **EQ 4: For any expected outcomes that were not achieved, which factors hindered success?**

*Hindering Factors: Incomplete timesheet use*

Timesheets are not used by all staff or fully completed; therefore, RRA is not able to use and analyze timesheet data to understand trends in productivity across the organization. Ideally, this information would be used to identify efficiencies and inform resource allocation, but data are not sufficient for this level of analysis.

### **COMPONENT 3; OUTCOME 3.3 CONCLUSIONS**

*Timesheet use is not consistent across RRA and may not fully meet operational needs.*

Timesheets were introduced by OTA, but never fully operationalized. While the use of timesheets is a best practice, OTA advisors should begin the process by understanding RRA's operational process and ensuring the timesheets met their business needs. This would have made the tool more useful and alleviated some of the resistance by staff to using the timesheet.

### **COMPONENT 3; OUTCOME 3.3 RECOMMENDATIONS**

*Train OTA advisors in change management principles and employ this approach when introducing and operationalizing new tools or processes, such as timesheets.*

OTA advisors should be trained in change management principles in the future to ensure they are taking a more holistic approach when introducing new tools or processes. Any organizational-level change should use a change management approach to ensure the new process meets the needs of the organization and to gain buy-in by staff and managers. All levels of staff should also be consulted to ensure the practice is applied and used throughout the organization.

## **Program Component 4: Specialized Sector Audit**

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### **COMPONENT 4 OBJECTIVE**

**The objective of this component was to strengthen RRA's capacity to audit construction sector businesses and improve taxpayer compliance.** The project components focused on strengthening RRA's ability to understand the sector's business environment and regulations, building them into their own audit policy and procedures. The expected outcome was to increase the number of cases to be upheld in appeals as the result of RRA auditors using a completed and more accurate audit manual.

### **COMPONENT 4 FINDINGS**

Table 6 summarizes the findings for Component 4, and a detailed discussion follows the summary.



**Table 6: Component 4—Activities and findings**

<b>Expected Outcome 4.1</b>	
RRA adopts and implements a construction sector section of the audit manual that complies with the sector’s policies, procedures, laws, and regulations. RRA staff use audit manuals to conduct audits that are complete and accurate, which are more likely to be upheld when appealed, leading over time to increased voluntary tax compliance.	
<b>Activities</b>	<b>Findings</b>
4.1.1: Assist auditors in reviewing the laws and regulations pertaining to the construction sector and propose revisions to the sector audit policies and procedures	<ul style="list-style-type: none"> <li>OTA supported auditors to review the laws and regulations pertaining to the construction sector and develop sector-specific notes.</li> </ul>
4.1.2: Assist in drafting a new construction sector section of the audit manual	<ul style="list-style-type: none"> <li>OTA helped adopt and implement a construction sector section of the audit manual that complies with the policies, procedures, laws, and regulations specific to the sector.</li> </ul>
4.1.3: Train designated managers and staff in the use of the construction sector manual	<ul style="list-style-type: none"> <li>OTA provided some training materials and trained designated managers and staff in the use of the construction sector section of the audit manual. However, trained staff were moved to do general audits right after receiving construction sector training.</li> </ul>
4.1.4: Mentor RRA auditors and management on conducting construction sector audits	<ul style="list-style-type: none"> <li>OTA provided on-the-job training and provided some live-case reviews (<i>one case was examined</i>); however, OTA fell short on securing commitment from RRA management to keep the trained auditors in the same section.</li> </ul>



### **EQ 1: Which of the expected project outcomes were achieved?**

*Outcomes Status: Achieved*

OTA provided comprehensive support for all aspects of the component including devising and updating the special sector audit manual, sector notes, and providing experiential training using a live case. In general, the evaluation team found that the support provided in drafting the sector notes was very useful and appreciated by the auditors at RRA.





#### **EQ 2: Which of the achieved outcomes have been sustained up to the present?**

*Outcomes Sustained: Use of construction sector audit notes and updated manual section*

RRA still uses and regularly updates the sector notes and revised construction sector audit manual.



#### **EQ 4: For any expected outcomes that were not achieved, which factors hindered success?**

*Hindering Factors: Transfer of trained sector auditors to nonspecialized audits*

After OTA provided the construction sector audit training, RRA management transferred the trained auditors back to general, nonspecialized audit work. As a result, according to several counterparts, OTA's training has not been used.

### **COMPONENT 4 CONCLUSIONS**

*The range of construction sector audit support and advice of OTA was well received, gains were made in all aspects of construction sector audits. Efforts are needed to keep auditors with specialized training assigned to work in their new area of specialization.*

This is one of the components where OTA provided comprehensive advice and their support covered all aspects of the construction sector audit activity ranging from devising and updating the special sector audit manual, sector notes, demonstration through a live case, and training. OTA's support on this component remained available consistently through the program. The counterparts were very pleased with the model of support provided by OTA. However, the auditors trained in construction were pulled away for work in other sectors immediately after they completed their construction sector training. Here, OTA could have used the leverage and sought assurance from the senior management that the trained auditors will be allowed to practice their newly acquired skills.

### **COMPONENT 4 RECOMMENDATIONS**

*For future programs, direct and frequent meetings of OTA advisors and audit (technical) managers, along with the user of a wider range of cases to demonstrate techniques during training, can improve direct knowledge transfer. Securing an RRA leadership commitment to retain auditors in the department of their (sector) training will also help sustain knowledge transfer and future training.*

OTA advisors worked only on one live case during the training on the construction sector. It would have been more useful if OTA had demonstrated audit techniques by using a variety of cases during the training to give a wider perspective. Feedback from respondents was that the OTA advisors should meet directly and more frequently with the audit (technical) managers



instead of the senior managers. This would provide for more direct knowledge and skills transfer to audit managers that are more involved in the day-to-day operations.

RRA would have seen greater benefits from OTA efforts if there was a commitment on their part to train and deploy special sector auditors in a more efficient manner. RRA has a culture of shifting employee resources at will and this practice could have been addressed in the areas where OTA provided assistance, such as the construction sector audits. This could have been done by securing an agreement from RRA leadership to keep the auditors in the same department for which they received training until they cement their expertise and then train more auditors for more sustainable outcomes.

## Program Component 5: Computer-Assisted Audit

### COMPONENT 5 OBJECTIVE

**The objective of this component was to enhance the capacity of RRA auditors to conduct complex audits and streamline the audit process in high-risk compliance sectors, such as telecommunications and banking, using a Computer-Assisted Audit (CAA) program.**

Component activities focused on training Computer Audit Specialists (CAS), educating taxpayers on the relevant filing requirements that enable RRA to use computer-based audits, and teaching auditors how to use audit data.

Table 7 summarizes the findings for Component 5, and a detailed discussion follows the summary.

*Table 7: Component 5—Activities and findings*

Expected Outcome 5.1	
RRA operationalizes and appropriately staffs a CAA Manager and a CAS. RRA adopts and implements the CAA audit manual to analyze large datasets of taxpayer substantiation and efficiently and effectively identify issues and adjust or verify tax returns.	
Activities	Findings
5.1.1: Advise RRA management on recruiting and staffing CAA and CAA manager	<ul style="list-style-type: none"> <li>OTA suggested the idea of CAA and advised RRA management on recruiting, staffing, and software needs necessary for CAA management.</li> </ul>
5.1.2: Train CAS auditors on data management, analysis, presentation skills, and other fundamental CAA skills	<ul style="list-style-type: none"> <li>OTA developed some training materials for CAA and trained three auditors. However, the team of three auditors who received the training are no longer on staff. RRA is currently training new CASs.</li> </ul>



	<ul style="list-style-type: none"> <li>• Due to fast staff turnover, RRA wanted OTA to train all auditors on CAA; however, OTA did not have the resources to do so.</li> </ul>
5.1.3: Identify sources for online and classroom training in advanced Excel and IDEA Data Analysis Software for the CAS auditors	<ul style="list-style-type: none"> <li>• The evaluation team did not find evidence, such as training materials or sources for online or classroom training, for this activity.</li> </ul>
5.1.4: Assist RRA in developing a new CAA section of the audit manual	<ul style="list-style-type: none"> <li>• OTA assisted in adopting and implementing the CAA manual to analyze large datasets of taxpayer substantiation.</li> </ul>
5.1.5: Train CAA manager in CAS group management responsibilities and how to conduct CAA case reviews	<ul style="list-style-type: none"> <li>• OTA did not provide any training to the CAA manager in CAS group management.</li> </ul>
5.1.6: Assist the CAA manager in reviewing the development of the CAS auditors and, as needed, provide on-the-job training for CAA	<ul style="list-style-type: none"> <li>• This output was only partially achieved as CAA had not actually started during OTA's program. RRA is currently preparing their officers so they can launch a formal CAA program.</li> </ul>
5.2.1: Assist RRA in developing guidance to taxpayers on maintenance of electronic records for use in taxpayer audit	<ul style="list-style-type: none"> <li>• RRA has not yet issued any guidance or materials to taxpayers to educate them on how to maintain electronic records for use in CAAs.</li> <li>• Furthermore, OTA suggested revising the tax law and procedures (the legislation was passed just a few weeks prior to the evaluation team's visit). The new law requires taxpayers to file returns in an approved format, which enables RRA to use the information and data from the return for CAA purposes.</li> </ul>

## COMPONENT 5 FINDINGS



### EQ 1: Which of the expected project outcomes were achieved?

*Outcomes Status: Partially achieved*

The expected outcomes for Component 5 were only partially achieved. OTA was able to introduce CAA as a concept and begin initial steps of implementation, including the training of



staff. However, CAA is a complicated and resource-heavy endeavor. Full implementation will take time and both human and financial resources beyond the scope of the current OTA project.

#### **EQ 2: Which of the achieved outcomes have been sustained up to the present?**



*Outcomes Sustained: Not achieved, prerequisite infrastructure needed*

This component cannot be considered achieved or sustainable because of prerequisites that must be in place for operationalizing CAA—including software that can process CAA data and expertise to use the CAA tool. In addition, regulations that allow RRA to perform CAAs were only recently passed in 2023 after the program ended. The passage of the regulations demonstrates buy-in by the Government of Rwanda to this process. RRA expects to conduct further training to implement CAA now that a legal framework is in place.



#### **EQ 4: For any expected outcomes that were not achieved, which factors hindered success?**

*Hindering Factors: Prerequisite infrastructure needed*

As mentioned above, RRA does not yet have the relevant infrastructure to support the outcomes—the software and systems and the expertise to carry out such audits. The needed legislative changes were enacted after the program ended. While OTA successfully introduced CAA, systematic barriers prevented undertaking or achieving most of the workplan activities.

### **COMPONENT 5 CONCLUSIONS**

*Technical advice on CAA was provided by OTA before RRA had the established infrastructure necessary to fully adopt and operationalize a CAA system. Further technical assistance on establishing CAA, from taxpayer education to computing infrastructure, will be needed.*

CAA is generally a very useful concept. This concept was recognized by the OTA team when they recommended setting up a dedicated CAA team in RRA. However, the evaluation team concludes that RRA had neither the capacity nor the systems in place to utilize technical advice on CAAs. OTA provided technical advice that would have been useful (and needed) only after RRA had established infrastructure to fully adopt a CAA system.

There will be continued work by RRA to implement the CAA that may require ongoing technical assistance. This initiative requires a significant investment in taxpayer education for this type of program to be successful. Implementation of a CAA program also requires software that communicates with other RRA systems to be able to interpret information provided by taxpayers.



## COMPONENT 5 RECOMMENDATIONS

*A whole-package approach to CAA in Rwanda, which includes sequential planning and is informed by a thorough understanding of the local context, is key to effectively introducing and operationalizing CAA.*

CAA needs to be seen as an all-encompassing program from RRA and needs to be planned accordingly. The recommendations made by OTA should therefore have included the whole-package approach with an outline and sequencing of the necessary steps to be taken.

Due to high staff attrition, RRA wanted OTA to train all auditors for CAA. However, OTA did not agree to the proposal and provided CAA training only to a couple staff members who have since left RRA. This component highlights another aspect where close attention to the local context rather than prescribing/following standard practice would be beneficial.

## Program Component 6: General Audit Capacity

### COMPONENT 6 OBJECTIVE

**The objective of this component was to strengthen RRA’s audit quality by establishing Quality Review Staff (QRS), documenting procedures and standards for audit quality, and developing a staffing plan and organizational structure to assure and expand adherence to standardized good audit practices.** Better quality audits were anticipated to result in accurate assessments, allowing for better targeted collections and reducing the burden on the tax authority in resolving disputes via the formal dispute resolution process.

Table 8 summarizes the findings for Component 6, and a detailed discussion follows the summary.

*Table 8: Component 6—Activities and findings*

Expected Outcome 6.1	
RRA establishes a QRS team with qualified employees, selected in accordance with stipulated position descriptions and selection criteria. QRS personnel understand and execute their duties using defined roles and responsibilities. RRA establishes a QRS team that operates a fully developed QRS that improves audit case quality and reduces taxpayer appeals.	
Activities	Findings
6.1.1A: Assess baseline audit quality	<ul style="list-style-type: none"> <li>The evaluations assessed that this activity had not happened.</li> </ul>
6.1.1B: Review current audit organizational structure and	<ul style="list-style-type: none"> <li>OTA supported the establishment of a QRS team with qualified employees, selected in accordance with stipulated position descriptions and selection criteria.</li> </ul>





recommend establishment of a QRS team	
6.1.2: Assist RRA in creating position descriptions and selection criteria for QRS auditors	<ul style="list-style-type: none"> <li>• OTA helped QRS personnel understand and execute their duties using defined roles and responsibilities and set up a fully developed QRS that improves audit case quality and reduces taxpayer appeals.</li> </ul>
6.1.3: Assist RRA in developing plans and procedures for quality control in the audit process	<ul style="list-style-type: none"> <li>• OTA supported the development of a quality review plan, a set of procedures and audit techniques for audit quality control.</li> <li>• OTA supported digitization of the audit manual, which enhanced usability of the manuals. OTA also helped RRA set up a process to update the audit manual.</li> </ul>
<p><b>Expected Outcome 6.2</b></p> <p>RRA adopts and implements timekeeping, standardized audit reports, tax computation worksheets, and audit planning. Auditors apply good practices for audit to their cases, identify weaknesses in the audit process and within individual audits, provide constructive feedback through an established procedure, and initiate a corrective follow-on process for audit quality improvement. This leads to progressively improved audit outcomes.</p>	
<b>Activities</b>	<b>Findings</b>
6.2.1: Assist RRA in developing audit tools including timekeeping, standardized audit reports including a tax computation worksheet, and audit planning	<ul style="list-style-type: none"> <li>• OTA supported adoption and implementation of timekeeping, standardized audit reports, tax computation worksheet, and audit planning. More specifically, OTA:             <ul style="list-style-type: none"> <li>○ Provided a template that RRA has modified and used to produce a risk-based annual audit plan that includes case selection and case management.</li> <li>○ Supported the development of procedures and standards for audit quality.</li> <li>○ Provided a timesheet template to help managers gauge auditors’ performance.</li> <li>○ Developed a staffing plan and organizational structure to assure and expand adherence to standardized good audit practices.</li> </ul> </li> <li>• Most of the advice provided by OTA was reported to be useful. The audit manual jointly developed with support from OTA is maintained and being used by RRA.</li> </ul>



	<ul style="list-style-type: none"> <li>• Although the review team did not inspect the audit manual, advisors referenced its size and complexity.</li> <li>• The timesheet was specifically noted as having limited utility, and it is only being used for distinguishing direct and indirect time spent on a case by the auditor.</li> </ul>
6.2.2: Train employees and managers in the use of the audit tools	<ul style="list-style-type: none"> <li>• OTA developed training materials, and a limited amount of training was given to audit staff.</li> </ul>

### COMPONENT 6 FINDINGS



#### EQ 1: Which of the expected project outcomes were achieved?

*Outcomes Status: Partially achieved*

Most of the outcomes identified were achieved to some degree. The quality review process was enhanced, audit reports and computation worksheets were developed, an audit manual was improved, and audit planning templates were developed.



#### EQ 2: Which of the achieved outcomes have been sustained up to the present?

*Outcomes Sustained: Audit manual use and updates, quality review process improvements*

The audit manual has been fully adopted by RRA and continues to be updated regularly. The quality review process that was enhanced and the risk-based audit plan template developed by OTA continues to be used and was reported to be effective in staff interviews.



#### EQ 4: For any expected outcomes that were not achieved, which factors hindered success?

*Hindering Factors: Change management not used to introduce timesheets*

The introduction of timesheets has been a contentious issue and limited in use. These control measures were introduced without prior groundwork to socialize the change and explain the utility. This change would have allowed RRA to link individual audit case times to the e-Tax system so audit results as well as time and level of effort factors could be uploaded to risk management and to performance management units. This information would have been useful when planning the workloads for coming periods. Unfortunately, this process was not explained to staff and most felt like it was an intrusive level of oversight.



## COMPONENT 6 CONCLUSIONS

*The OTA support in producing a high-quality, audit manual and introducing enhancements for RRA's quality review process for audits were key successes. These tools and OTA's advice could have been improved by a better understanding of the RRA context—producing higher-level, less prescriptive guides and providing advice that reflected RRA's organizational situation.*

Overall, OTA provided support that was relevant and well received under this component.

The evaluation team found that OTA advisors were able to assist in getting several tools in place within RRA including standardized audit reports, tax computation worksheets, and audit planning. Unfortunately, the feedback from those interviewed was that the operations manual, while useful, was very prescriptive and cumbersome to use effectively. An effective audit manual should include tools to guide a decision-making process and be a complement to classroom training rather than include detail on each case.

OTA supported changes to the delegation of authority, which led to fewer levels of approvals required to process an audit case and resulted in faster processing procedures and time spent on each case.

The most significant achievements include setting up QRS and a quality review process. OTA helped establish a constructive feedback procedure to assist auditors to improve their audit skills. OTA dug into the issue of sending untrained auditors into the field and made recommendations accordingly.

OTA also recommended reducing the number of field auditors for each case from two to one. This is an example of not fully understanding RRA's business needs and the policy was soon reversed due to potential for corruption with a single auditor. It is also good practice to pair a new auditor with a well-trained person to provide a better opportunity for on-the-job mentoring and closing knowledge gaps.

Some other initiatives by OTA, including the suggestion to move desk audit under the enforcement (previously being done by the general audit department), seemed to have missed RRA's needs. Desk audit activities are linked directly to the main audit function and should be used as a training ground for new audit staff. The strategy to mix the unit into enforcement would need to be reviewed.

As in some other components, OTA did not establish a baseline for audit quality and there were no quantitative means to assess if audit quality had improved.



## COMPONENT 6 RECOMMENDATIONS

*It is important for OTA advisors to invest the time to understand the organization, business practices and rationale, and the local context to better facilitate the introduction of appropriate new procedures. To gain insight into the organization’s day-to-day processes and needs and to improve uptake of suggested changes, advisors should both work with staff at all levels and use a project-wide change management approach.*

As discussed in the conclusion section, while OTA has made some progress, there were also many oversights. When designing future programming, the evaluation team recommends that OTA advisors take the time to understand the organization and their business process, including the rationale for that current structure. This would avoid missteps in introducing new procedures counter to the organization’s requirements. Any proposed modifications should also be accompanied by a more holistic change management approach—from senior leaders down to more junior-level staff. As in the case of timesheets, even if there is buy-in at the leadership level, the change will not work if staff do not understand the intent and are brought into the process at an earlier stage. Finally, working with staff at all levels of the organization can help to understand the day-to-day needs and the practical application of any new tools.

## Program Component 7: Tax Dispute Resolution

### COMPONENT 7 OBJECTIVE

**The objective of this component was to improve voluntary compliance among taxpayers by increasing fairness and transparency in dispute resolution.** The planned project activities focused on 1) reforming the tax dispute resolution process; and 2) creating a feedback loop between dispute resolution personnel and audit staff.

Table 9 summarizes the findings for Component 7, and a detailed discussion follows the summary.

*Table 9: Component 7—Activities and findings*

Expected Outcome 7.1	
RRA understands the gaps between their current tax dispute resolution process and good practices and takes steps towards improvement. RRA creates an action plan to improve audit quality, and, over time, reduce the number of audit disputes.	
Activities	Findings
7.1.1: Review and recommend improvements to the current tax dispute resolution process,	<ul style="list-style-type: none"> <li>OTA recommended improvements to the tax dispute process, including changing the interest rate and penalty rates. OTA provided a template for reference, which RRA ultimately adopted.</li> </ul>



<p>including the objections and appeals process</p>	<ul style="list-style-type: none"> <li>• OTA also advised on the legislative changes required to enable the new process, which RRA ultimately secured approval through Parliament. Regulations still need to be put into place to operationalize the change.</li> <li>• Once RRA gained approval, OTA assisted them to create an action plan to improve audit quality with the aim of reducing the number of audit disputes. The evaluation team was not able to quantify fiscal gain or reduction in the number of appeals as no baselines were previously established.</li> <li>• OTA also suggested setting up an appeals tribunal (an international best practice); however, this was not adopted and RRA continues to have the administrative review process.</li> </ul>
<p>7.1.2: Deliver a workshop on international practices in tax disputes</p>	<ul style="list-style-type: none"> <li>• Provided a 1-day training on audit procedures and tax law to the audit staff.</li> </ul>
<p><b>Expected Outcome 7.2</b></p> <p>RRA forms and regularly holds working group meetings to provide feedback to auditors regarding the outcome of the dispute resolution process. Auditors use feedback from dispute resolution personnel to improve audit quality, and, over time, reduce the number of audit disputes.</p>	
<p><b>Activities</b></p>	<p><b>Findings</b></p>
<p>7.2.1: Develop a working group composed of dispute resolution staff and auditors</p>	<ul style="list-style-type: none"> <li>• OTA conducted a workshop on understanding the gaps between their current tax dispute resolution process and good practices.</li> <li>• A working group was set up to discuss the outcomes of appeals to enhance auditors' skills.</li> </ul>
<p><b>Expected Outcome 7.3:</b></p> <p>Tax dispute resolution staff attend auditor training and understand the audit division's policies and procedures and use the information to achieve fairer and more accurate results in dispute resolution.</p>	
<p><b>Activities</b></p>	<p><b>Findings</b></p>
<p>7.3.1: Recommend inclusion of dispute resolution staff in auditor training</p>	<ul style="list-style-type: none"> <li>• Dispute resolution staff did not receive any audit training from the OTA although RRA had some internal training for dispute resolution staff on audit procedures and would discuss appeal outcomes with the auditors.</li> <li>• The dispute resolution staff provided feedback to the auditors through the working group.</li> </ul>



Expected Outcome 7.4: RRA creates and publishes taxpayer audit dispute resolution information on their website. Taxpayers have access to accurate information regarding their rights in disputing the results of an audit with the tax administration.	
Activities	Findings
7.4.1: Assist RRA to develop tax dispute resources for inclusion on the RRA website	<ul style="list-style-type: none"> <li>• OTA did not provide any support for taxpayer education in reference to the appeals process.</li> <li>• The RRA website does not have any new resources on dispute resolution other than a small section on legislative changes that is difficult to navigate for an average taxpayer. Taxpayers continue to receive information about next steps through an assessment notice in the mail. Mailing information to taxpayers was also the procedure prior to OTA’s program.</li> </ul>

**COMPONENT 7 FINDINGS**



**EQ 1: Which of the expected project outcomes were achieved?**

*Outcomes Status: Partially achieved*

The outcomes under this component were partially achieved. OTA advised RRA on improvements to the tax dispute process, including changing the interest rate and penalty rates, which were adopted. Additionally, OTA assisted RRA to propose and ultimately pass the needed legislative changes. Policy changes are needed to fully operationalize this recommendation, but the legislation paves the way for this to happen. OTA established a feedback loop between the audit staff and dispute resolution personnel through a cross-agency working group; however, they were unable to reform the dispute resolution process.



**EQ 2: Which of the achieved outcomes have been sustained up to the present?**

*Outcomes Sustained: Feedback mechanism, policy changes*

The legislation changes solidified modifications for the tax dispute process, which makes it sustainable. RRA will still need to translate this legislative change into a policy that is more operational, but that is in process. The internal process changes, such as the working group, are still in place. There is continued use of feedback loops between the audit staff and dispute resolution staff.





**EQ 4: For any expected outcomes that were not achieved, which factors hindered success?**

*Hindering Factors: Readiness for dispute resolution process, limited scope of training,*

The evaluation team observed that RRA was not at the point to begin instituting a dispute resolution process. This is a complex process that requires changes at multiple levels and more intensive capacity building. Multiple KII participants made observations on the mode and quantity of training provided by OTA—under this component, a one-day (or shorter) training on audit, tax law, and procedures was provided by the advisor—and many at RRA felt that this training was insufficient or was not provided to enough staff to affect change. The general perception was that additional staff training on all aspects is needed.

## **COMPONENT 7 CONCLUSIONS**

*A focus on developing the tools for taxpayer education on dispute resolution would have been more beneficial for RRA.*

While the internal process changes were mostly achieved, a major component was not addressed. Taxpayer education and facilitation is critical to increasing tax compliance. Tax codes and procedures are complicated, and any effort spent to simplify tax procedures must be clearly communicated to the public to increase compliance. Auditors should be trained to discuss any proposed assessment with taxpayers, give them an opportunity to submit new evidence, and then work with the taxpayer to evaluate the new evidence. An investment by tax administration in developing and establishing a dispute resolution process, which includes an initial screening (to identify a frivolous dispute) and offers opportunities to resolve cases before going to a court, can reduce the number of tax disputes. RRA could have benefited from more support from OTA in developing such materials to make the operation of the legal framework fairer for taxpayers.

Information provided in a format that is easily understandable by the taxpayers on their obligations like the assessment amount, timeframe to pay, and mode of payments will have a direct impact on disputes. Tax disputes often arise due to several factors—including limited taxpayer’s understanding of the tax legislation or a lack of communication between the auditor and taxpayer, a difference of opinion on taxability issues, a strategy by the taxpayer to delay payment of assessment by disputing it, or avoidance of payment due to a simple disagreement with assessment. No such dissemination of information or facilitation to taxpayers was supported by OTA.

## **COMPONENT 7 RECOMMENDATIONS**

*Assist organizations to identify the root causes of problems/issues to determine the appropriate solutions to address the issues.*

OTA should assist RRA, or other organizations in the future, to understand the root causes of the problem to ensure the solution is appropriate. In this case, educating the taxpayer would have



had a more significant impact in dropping the number of appeals than changing internal processes. If taxpayers understand the process and the reason for the assessment, they are more likely to comply, resulting in a reduced number of appeals. Both OTA and RRA should have seen this as an opportunity to change taxpayer behavior by mounting an education and awareness program first. Once the root causes of the issue were addressed, then the training of staff would have been more effective.

## **Program Component 8: Internal Audit**

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### **COMPONENT 8 OBJECTIVE**

**The objective of this component was to improve RRA’s performance through enhancing the effectiveness of its internal audit (IA) function.** The planned project activities focused on 1) revising and implementing an internal audit manual, 2) training staff in internal audit methodology, and 3) improving RRA departments' responses to internal audit recommendations to improve internal and managerial controls.

An internal audit unit is a quality control mechanism for all functional aspects of the revenue administration, starting from the initial registration of the taxpayers to their tax assessment and exercise of enforcement functions and leading to the final phase of debt write-off of the unrecoverable debts and taxpayer accounts. Information learned about effectiveness and correctness of every step of the process should be fed back into the organization to create an environment that seeks to improve processes and efficiency.

Table 10 summarizes the findings for Component 8, and a detailed discussion follows the summary.

### **COMPONENT 8 FINDINGS**

*Table 10: Component 8—Activities and findings*

<b>Expected Outcome 8.1:</b>	
RRA leadership approves and implements standardized internal audit forms and updated IA procedures. The revised procedures and standardized internal audit reports reflect findings and actions that improve consistent application of laws, regulations, and procedures. RRA management monitors the progress of departments in utilizing IA findings to mitigate risks, optimize operations, and reduce revenue leakages in a timely fashion.	
<b>Activities</b>	<b>Findings</b>
8.1.1: Review existing IA procedures, reports, and	<ul style="list-style-type: none"> <li>OTA reviewed RRA’s IA procedures, reports, and inventory of existing cases and identified gaps in IA procedures.</li> </ul>





inventory, and identify gaps in audit procedures	
8.1.2: Review RRA departments' processes for acknowledging and implementing recommendations resulting from IA	<ul style="list-style-type: none"> <li>• OTA reviewed departmental processes for acknowledging and implementing recommendations resulting from IA.</li> <li>• RRA was already using standardized forms; OTA assisted in updating and improving the process.</li> </ul>
8.1.3: Revise IA procedures	<ul style="list-style-type: none"> <li>• OTA reviewed procedures and made recommendations on revising or updating some of the IA procedures and standardized internal audit reports. This improved the consistent application of laws, regulations, and procedures.</li> <li>• RRA continues to use the revised forms and procedures.</li> </ul>
8.1.4: Develop processes and implement a plan to address RRA's inventory of aged IA recommendations	<ul style="list-style-type: none"> <li>• RRA IA department had a backlog of departmental functions recommendations, which were not yet implemented. OTA assisted RRA to develop processes and implement a plan to address RRA's inventory of aged IA recommendations. OTA suggested that RRA develop a tracking system for the inventory of aged IA cases. RRA has not yet implemented that recommendation.</li> </ul>
<p><b>Expected Outcome 8.2:</b> IA liaisons are assigned from each department, bridging the knowledge gap between IA and the various departmental functions. Liaisons communicate as needed to collaborate to identify and resolve issues across functional areas.</p>	
<b>Activities</b>	<b>Findings</b>
8.2.1: Brief RRA leadership on the role and value of establishing Audit Liaisons and create an Audit Liaison selection process	<ul style="list-style-type: none"> <li>• OTA briefed RRA leadership on the role and value of establishing IA liaisons. RRA initiated a more formal approach to embedding an IA liaison in each functional department.</li> <li>• IA liaison (a role previously filled by informal focal persons) continued to be assigned from each department, bridging the knowledge gap between IA and the various departmental functions. They communicated as needed and collaborated to identify and resolve issues across functional areas.</li> </ul>
8.2.2: Provide training to audit liaisons on their role	<ul style="list-style-type: none"> <li>• There was no formal training, training materials, or guidance on communicating with other departments provided by the OTA, because the IA liaisons were experienced in the role.</li> </ul>





### **EQ 1: Which of the expected project outcomes were achieved?**

*Outcomes Status: Partially achieved*

The outcomes under this component were partially achieved. OTA's recommendations on revising or updating some internal audit procedures and standardized internal audit reports were put into use by RRA. Additional recommendations for revisions of internal audit procedures to assist with the backlog of cases are not yet fully implemented. An internal audit manual was developed with the assistance of OTA. While RRA already had informal focal persons from various departments for internal audit purposes, OTA helped formalize the IA liaison positions.



### **EQ 2: Which of the achieved outcomes have been sustained up to the present?**

*Component 8 Outcomes Sustained: Updated audit manual in use, IA liaison roles formalized*

Gains in Component 8 have largely been sustained. RRA continued to use the audit manual with updated procedures and put a process in place to update the manual to maintain its relevance. Although some divisions have had turnover of individuals, the IA liaisons have remained a position within RRA. Given this turnover, there will be a need for RRA to continue training to maintain quality and consistency across divisions.



### **EQ 4: For any expected outcomes that were not achieved, which factors hindered success?**

*Component 8 Outcomes Hindering Factors: Training not needed for IA liaisons*

Prior to the program, RRA already had staff acting as informal focal persons for the IA. While OTA assisted with formalizing the role of IA liaisons, training was not needed for this experienced cohort, which already held meetings to identify issues, collaborate, and address problems across their functional areas. Similarly, OTA did recommend working group meetings but did not develop an internal communications plan or supported RRA to set up an internal communication process.

## **COMPONENT 8 CONCLUSIONS**

*Sustained progress was made in updating forms, tools, and procedures for the IA and in formalizing the IA liaison role. To support these gains, a formal training program is needed, particularly considering the high staff turnover rate in RRA. Establishing a tracking system for the audit recommendations backlog system and uptake of new recommendations is similarly important for future progress.*

OTA made significant progress with the proposed activities in Component 8. They were able to update many of the forms and tools needed to perform IAs and to standardize the process for



their implementation. Additionally, they formalized the IA liaisons positions within the divisions as the main points of contact. These were all positive changes and largely sustained by RRA. While progress was made, there was no formal training program initiated as part of the IA effort given the experience of current staff. This training will need to be established to sustain change over time, given the high turnover within RRA. RRA also was not able to implement a system to track action on the backlog of audit recommendations. Establishing a backlog tracking system will also be important in terms of ensuring the IA function serves its purpose. The administration of RRA needs to better embrace the value of the internal audit function and see the efforts as a measurement tool for the performance of the revenue function. More effort could have been proposed by OTA in the areas of backlog reduction, all-staff training, and tracking IA recommendations after they have been delivered to the operations team.

## COMPONENT 8 RECOMMENDATIONS

*For future programs, invest in understanding and scoping the organizational needs in order to develop a sequential plan for based on organizational capacity for implementing and sustaining changes in the IA process.*

The workplan may have been overly ambitious given the limited time and resources. As stated in other areas, it is important for OTA to look at organizational needs more holistically and ensure RRA, or other organizations in the future, are capacitated not only to implement the change but also to maintain it. OTA may need to be more targeted in future projects to ensure activities/functions can be implemented, rather than trying to address a broad number of changes within an organization at one time.

## Program Component 9: Risk Management (Information Technology Risk Management)

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### COMPONENT 9 OBJECTIVE

**The objective of this component was to assist RRA to implement a risk management process to support the operations and strategic objectives of RRA and to enhance the physical security of RRA headquarters.** The planned project activities included reviewing the risk management process, training management on risk management, developing a methodology for risk registers, developing a physical security plan, and mitigating physical and IT risks.

Table 11 summarizes the findings for Component 9, and a detailed discussion follows the summary.



**COMPONENT 9 FINDINGS**

*Table 11: Component 9—Activities and findings*

Expected Outcome 9.1	
RRA develops and implements a corporate risk register for identifying and mitigating compliance risks. RRA effectively identifies corporate risks and prioritizes resources according to their magnitude.	
Activities	Findings
9.1.1: Review the risk management process and framework at RRA for identification of gaps in corporate risk registry	<ul style="list-style-type: none"> <li>• OTA supported the risk management department to identify a significant number of potential corporate risks and to prioritize resources to mitigate according to their magnitude.</li> <li>• RRA continues to update the corporate risks in the register to capture emergent risks and develop mitigation plans.</li> <li>• While RRA has made significant progress in systematizing its risk management process and mitigation, some areas remain to be addressed, such as the safety of taxpayer information.</li> </ul>
9.1.2: Provide training to middle and senior management on risk management practices	<ul style="list-style-type: none"> <li>• OTA provided training on risk management to both middle and senior management and communicated with the risk management staff on a regular basis to reinforce the training.</li> </ul>
9.1.3: Assist RRA in developing a methodology for identifying and rating corporate risks in risk registers	<ul style="list-style-type: none"> <li>• OTA reviewed the risk registers and worked with RRA on a process to prioritize resource allocation for mitigation.</li> </ul>
Expected Outcome 9.2	
RRA implements safety and security improvements, reducing risk to employee safety and RRA facilities and property, and protecting taxpayer information.	
Activities	Findings
9.2.1: Develop a physical security improvement plan based on risks of physical security at RRA and their potential impact on personnel, equipment, and operations	<ul style="list-style-type: none"> <li>• For the physical security improvement plan, OTA developed processes based on identified risks that enhanced RRA’s physical security through:               <ul style="list-style-type: none"> <li>○ Improving physical security by implementing a color-coded card system for staff to limit access to specific floors.</li> <li>○ Revising staff code of conduct, which includes anti-harassment policies.</li> </ul> </li> </ul>



	<ul style="list-style-type: none"> <li>○ Implementing a background check requirement for new staff recruitment.</li> <li>○ Sensitizing staff on security protocols.</li> <li>○ Requiring visitors to always wear a visitor’s pass while inside RRA.</li> <li>○ Limiting taxpayers’ entry/access to the first floor of the RRA building unless accompanied by an RRA employee.</li> <li>○ Placing security guards in key access areas.</li> <li>○ Developing fire drills and evacuation procedures.</li> </ul>
<p>9.2.2: Provide guidance on mitigating risks outlined in security improvement plan</p>	<ul style="list-style-type: none"> <li>● RRA developed a risk mitigation plan and a business continuity plan.</li> </ul>
<p><b>Expected Outcome 9.3</b> RRA adopts an IT plan allowing them to mitigate urgent threats to its information security and puts in place a longer-term plan to allocate resources to meet its IT needs.</p>	
<p><b>Activities</b></p>	<p><b>Findings</b></p>
<p>9.3.1: Assess and identify priority IT security needs, including IT risks and mitigations</p>	<ul style="list-style-type: none"> <li>● RRA reinstated its IT strategy and a steering committee that currently meets regularly to monitor the performance of IT projects and to make informed decisions on future IT investments in alignment with RRA’s strategic plans.</li> <li>● OTA supported RRA to develop and adopt an IT plan allowing RRA to mitigate urgent threats to its information security department. The IT plan included:             <ul style="list-style-type: none"> <li>○ Revised IT policy, which included care and control of official IT equipment.</li> <li>○ User policies that included password protections and network protection to control security breaches, data loss, fraud, and errors in RRA operations.</li> <li>○ USB ports disabled on the official computers and laptops.</li> </ul> </li> <li>● RRA implemented a longer-term plan to allocate resources to meet its current IT needs.</li> <li>● RRA adopted an IT training plan ensuring that IT staff receive training commensurate with their responsibilities, as well as in</li> </ul>



	<p>critical areas (such as cybersecurity). The additional training allowed RRA IT staff to carry out their duties more effectively and respond to ongoing and changing threats.</p> <ul style="list-style-type: none"> <li>• While significant progress has been made in securing IT equipment and infrastructure, gaps remain in information security that will need to be prioritized.</li> </ul>
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**EQ 1: Which of the expected project outcomes were achieved?**

*Outcomes Status: Key outcomes achieved*

The evaluation team found that OTA and RRA successfully achieved key outcomes in Component 9. RRA was able to develop robust risk mitigation procedures, including identifying, recording, and mitigating risk. They were able to prioritize resource allocation using this information and minimize the risks identified. RRA was able to take concrete actions with the support of OTA to specifically identify risks related to physical and IT security. As noted in the table above, changes were made to ensure the physical safety of the staff, including badging protocols, limiting access of visitors within the building, and posting security guards at key access points. Similarly, RRA was able to reinstitute an organization-wide IT strategy that had not been fully implemented. This allowed RRA to monitor the IT security risk more proactively through a comprehensive IT plan and a steering committee, which met regularly to assess and prioritize risks and resources.



**EQ 2: Which of the achieved outcomes have been sustained up to the present?**

*Component 9 Outcomes Sustained: Risk management, strengthening security*

RRA has largely been able to maintain outcomes achieved in Component 9 related to risk management, including the changes instituted to strengthen physical and IT security. The evaluation team noted that the changes RRA made were done in a holistic manner, which included both the changes to policy and procedures and the concomitant training and sensitization of staff on these changes. This also involved a process to prioritize and reallocate resources as necessary.



**EQ 4: For any expected outcomes that were not achieved, which factors hindered success?**

*Component 9 Outcomes Hindering Factors*

OTA advisors recommended the establishment of an emergency command center to better coordinate and respond to risks efficiently. This would be additional to the measures already put into place mentioned above in Table 11, under Outcome 9.3. The resources for the emergency



command center were made available at the time of the evaluation, but the unit has not yet been established.

While RRA made significant progress on physical and IT security, cyber or information security, including protecting confidential taxpayer’s information, remains weak. The RRA prioritized risk areas where they could make progress quickly—“the low hanging fruit.” Information security is more complex and will take time, capacity, and funding to address.

## COMPONENT 9 CONCLUSIONS

*The main contributions of OTA in risk management centered on the physical security of RRA equipment and building. Due to time and resource constraints, OTA did not take on development of a complete risk management program outside of addressing physical security. A robust risk management program that considers incorporating risk analysis, hazard mitigation, and disaster recovery planning across the agency, is a significant need for RRA.*

The purpose of a gap analysis is to flag potential risks and constraints to every administrative process within a tax authority. The risk management group is a key component of a compliance improvement plan that identifies factors that impede or otherwise can impair the operations and effectiveness of the revenue administration.

Risk management often requires the intake of significant amounts of data to identify potential strengths and weaknesses and the outcome of this exercise involves entering relevant, clean, and accurate data into the analysis for accurate forecasting of risks. OTA primarily focused on the physical security aspects of the risk program for RRA, which included the physical security of the building, requiring employees to wear badges, and defining protocols around when and where taxpayers can access the tax authority. OTA did not have the time or sufficient resources to support a complete risk management program for the RRA. It appears that OTA did not work on, or help with, strategizing and planning for other risk areas relating to taxpayer information or other tax functions, for example, tax compliance. Confidentiality of taxpayer documents was improved to an extent—more in terms of equipment theft rather than regarding confidential taxpayer information. Hence, OTA’s core support around risk management remained central to only the physical security of the equipment and building.

## COMPONENT 9 RECOMMENDATIONS

*An organization-wide risk analysis, particularly for IT, and the development of a robust management program across all departments is a pressing need for RRA.*

Risk management has links to every other function in RRA and while the physical security issues were important, they overshadowed the importance of an effective disaster recovery plan for RRA’s records and data. The Risk Management project by OTA was very effective in mitigating risk in physical space and developing risk registers and employee safety measures. The review team was left with the impression that RRA accounting software was still very much at risk from hacking threats and from general disasters, yet the protection and recovery plans were vague.



The risk management team needs to complete a full analysis of risk in the IT function and develop a mitigation plan as soon as possible.

### **Evaluation Question 3**

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The focus of EQ 3, regarding a new approach to program design that involved counterparts in operational manual development, was a high interest activity for OTA at the time this evaluation was designed. Although prior sections discuss aspects of OTA's support for developing operational manuals, it is worth highlighting the positive effects of this effort.



**EQ 3. OTA took a new approach to program design in Rwanda by involving counterparts in the design and writing of key operational manuals. Did OTA's new approach contribute to the sustainability of the outcomes, and if so, how?**

Previously, OTA used a predetermined set of manuals to apply to each project. The manuals were adapted by OTA advisors for each new project, with only minimal involvement of their counterparts. OTA's new approach, which included close collaboration with their Rwandan counterparts for operational manuals development, had several positive effects. The evaluation team found that by employing this approach, OTA obtained buy-in from their counterparts, promoted ownership of the product, and created a positive environment for updates and revisions.

OTA worked with RRA counterparts to develop the RRA audit manual. Component 3 highlights some quality issues with the audit manual, nevertheless, involving RRA counterparts in both the design and writing of the manuals contributed not only to their relevance but also to the counterparts' acceptance of end product. This approach also laid the foundation for RRA to continue to design and write additional manuals.

## **IV. PROGRAM LEVEL RECOMMENDATIONS**

While Section III includes specific recommendations for each of OTA's nine program components at the activity level, this section provides a discussion of recommendations focused at a higher, overall program level. The recommendations focus on two overarching areas: program design and ensuring appropriate staffing and training of OTA advisors.

### **Program Design Considerations**

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Based on the evaluation findings and conclusions, the evaluation team recommends that OTA consider the following three suggested changes in project approach and design.





## THEORY OF CHANGE

The evaluation found that both the project logframe document, work plans, regular reports, and the End of Program Review (May 11, 2022) did not consistently follow a common framework in terms of outcomes, activities, and outputs—and sometimes not even in the overall project components and objectives. Consequently, the alignment of tasks to strategic plans and the creation of feedback loops were weak. While work plans were developed with some ownership from the technical senior managers at RRA, the evaluation team concluded that this ownership should have been built-in at a much earlier stage of the project and should also have included a wider range of RRA staff cadre.

**A theory of change (or similar) should be created at an early stage of the project.** The process to create the theory of change would have helped the participants better identify the development needs and to obtain a common understanding of a feasible way forward. The theory of change development should follow a common process, using standard formats and terminology that will be further used throughout the project planning and monitoring process.

## BENCHMARKING AT PROGRAM INCEPTION

In addition, if the theory of change had been created, the basis for establishing a monitoring framework for measuring and maintaining accurate, factual records of outputs and outcomes over the course of the project implementation would have been in place. Baseline data and progress indicators would have been part of that framework.

**Collecting benchmarking data from the counterparts should take place at the inception/start of a new component.** This will a) build capacity at the counterparts to collect, synthesize, and report data and b) help OTA quantify its impact. We also suggest articulating some of the outputs and outcomes with more measurable/quantifiable indicators. Using outputs such as “review the policy” or “provide training” lack the specific information needed to assess usefulness or specific activities undertaken.

The completion of tasks at the output and outcome level needs to be evidenced by facts and data in RRA reporting. **The evaluation team therefore recommends that OTA should advise and build capacity of RRA to ensure proper data collection, including establishing baselines for any production-related component.** Collection and comparison of data are vital for determining progress.

## SYSTEMS APPROACH

**The evaluation team recommends that OTA advisors invest more time to understand the counterpart’s organization, business processes, and priorities prior to developing a workplan.** By developing a robust understanding of the organization’s context, OTA advisors can understand the organization’s readiness for the activity, ability to implement recommended changes, and potential to sustain changes after the OTA engagement—factors critical to the short- and long-term success of the program.



As noted in the components section, a number of outcomes were not achieved or not sustained because OTA advisors did not understand the interdependencies. For example, OTA introduced a series of internal changes to increase taxpayer compliance but did not address the most critical aspect of taxpayer education. If taxpayers are not aware of or do not understand the changes meant to streamline the process, ultimately there will not be an increase in taxpayer compliance. In another case, during the development of the KPIs, the department managers and staff received some training, but senior managers were not included in KPI training, and they do not use KPIs to inform higher-level decision-making.

**The evaluation team recommends that OTA advisors develop an enhanced task plan for each component they are responsible for implementing, including who needs to be trained, what reports need to be generated, and what actions need to be taken to maintain the sustainability of the operation.** KPI work was further delayed by the lack of a management information system to collect data. Using a systems approach and working from a more robust understanding of the organization could have allowed OTA to focus on eliminating these barriers to progress and sequence activities to maximize impact.

To that point, the evaluation team observed that OTA helped RRA make progress in collecting outstanding arrears, but focused on process, including reducing the time to begin collection and appropriately staffing to resolve each case in a timely manner. However, the evaluation team believes that the project should have suggested that RRA develop a more comprehensive method to resolve the wider issues. For example, RRA arrears balance included a large number of nonactive registrants who discontinued business years ago.

**OTA should work with RRA, through its Single Project Implementation Unit that enables follow-up activities to ensure the continuity of technical support and consistent interaction, especially when providing intermittent or virtual support.**

## **Staffing and Onboarding Considerations**

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### **SELECTION OF ADVISORS**

Many OTA advisors came from a background in the Internal Revenue Service (IRS) at the executive level and have since retired from the IRS. Candidates' seniority and years of experience make them attractive to OTA, but they often lack practical day-to-day operations expertise to translate recommendations to the frontline workers who implement the reforms. In addition, the field continues to evolve and the practices used during their tenure at IRS may no longer be appropriate.

For example, much of OTA's work was focused on the senior management level of RRA, but these capacity building efforts did not sufficiently trickle down to the required levels. For example, OTA suggested that RRA introduce a timesheet to capture staff time and effort spent on audits. An outdated template of a timesheet from the Internal Revenue Service was introduced with very little adaptations or consultations. The process to introduce any complex



system change requires a significant organizational communication effort and collaboration with other relevant departments (such as Payroll, Human Resources, and Risk Management). The timesheet program was put together for RRA without these necessary considerations and consequently, the timesheet had limited use and was not trusted by employees who saw it as a control measure.

**For future OTA projects, the evaluation team therefore recommends OTA consider the composition of the teams of advisors to encompass a wider range of experiences and backgrounds.**

Several counterparts and advisors reported that the program did not establish a primary, local technical contact for the major activities under the various components at RRA and communications between the advisors and counterparts were not always clear, which led to some gaps in activity. While OTA engaged a local project coordinator to provide communications, logistics, and administrative support for the program, **the evaluation team recommends that OTA provide, in addition to or instead of the local project coordinator, a local person embedded among the counterparts with a higher-level technical role capable of working across multiple program component areas.**

### **ORIENTATION PACKAGE**

The evaluation team recommends that all OTA advisors receive a thorough orientation package. The orientation package should include information from RRA staff on organizational structure, identified issues, business processes, and other information to get the OTA advisors prepared for the work. This insight provided by employees would have been a valuable timesaving tool. Orientation on Rwandan cultural and their political and legislative processes should have been provided or accommodated within the team using a local advisor. Several respondents suggested that technical assistance would be more effective if the local culture were understood.



## V. ANNEXES

### Annex A. List of Documents Reviewed

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Terms of reference—Rwanda Revenue Authority and U.S. Department of the Treasury—Office of Technical Assistance (OTA)

Project Logframe, OTA, 2019

Workplans for 2015–2016, 2017, 2018, 2019–2020, OTA

Monthly reports, OTA (59 documents)

Statements of work, OTA (66 documents)

Trip reports, OTA (82 documents)

Project narratives, OTA (6 documents)

Project performance reports, OTA (5 documents)

Closing memo, OTA

Evaluation coversheet, OTA

Establish an RRA Future State Vision, OTA, March 2016

OTA’s Summary of Future State Vision Offsite, OTA, March 19, 2016

OTA—Revenue Administration Program, Rwanda End-of-Project Review, George Dodd and Leslie Lehrkinder, May 11, 2022

Debt Management Manual, RRA, Domestic Taxes Department

Taxpayer Perceptions on the RRA Appeal System, Strategy and Risk Analysis Department, Research and Policy Analysis Section, Theonille Mukamana, August 2020



## **Annex B. Key Informants Interviewed**

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### **NAMES REDACTED**

#### **RWANDA REVENUE AUTHORITY—PHYSICAL INTERVIEWS**

Assistant Commissioner for Charge of Registration, Filing and Payment  
 Compliance Improvement Planning Officer  
 Director of Effective Management of RRA Risk Registers  
 Professional in Charge DTD Performance Management  
 Single Project Implementation Unit Coordinator  
 Assistant Commissioner in Charge of Research, Planning, M&E Division  
 Tax Appeals Management and Dispute Resolution Officer  
 Assistant Commissioner in Charge of Human Resource Division  
 Institutional Review Officer/ Implementation of RRA New Operating Model  
 Director of Change Management and Development  
 Professional in Charge of Security and Safety  
 Audit Quality Review Officer  
 Deputy Commissioner General  
 Audit Support Officer  
 Assistant Commissioner in Charge of Debt Management Division

#### **RWANDA REVENUE AUTHORITY—VIRTUAL INTERVIEWS**

Commissioner General  
 Commissioner for Domestic Taxes  
 Commissioner for Internal Audit and Integrity

#### **OTA—VIRTUAL INTERVIEWS**

Advisor  
 Advisor  
 Program Manager and Advisor  
 Advisor

#### **AMERICAN CHAMBER OF COMMERCE IN RWANDA**

Board President



## Annex C. Evaluation Team

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**Steve Crout** spent 25 years with the Canadian Government in Employment Insurance, Goods and Service Tax, Investigations, and Income Tax Administrations. He started international work in 2001 and has worked in developing and post-conflict countries, covering all functions of the revenue administration. Steve resides in Western Canada.

**Uzma Ashraf Barton** is a Public Financial Management and Economic Policy expert with more than fifteen years of experience in more than 12 countries working on public finance, tax policy and administration, legal and financial market development, governance reform implementation, and capacity building and research. Her academic research is widely published, and her book, *Rethinking Finance*, (Kluwer, 2018) explores issues of systemic financial risks and suggests sustainable financing options. Ms. Barton has a PhD and an LLM in Financial Law.

**Joseph Kotun** is a Director of Monitoring, Evaluation, and Learning at Bixal. He has more than 25 years of technical experience in international development, focused on evaluation. Before his current role at Bixal, he worked extensively as an evaluation Team Leader for contractors with USAID, MCC, USDA, U.S. Department of State, World Bank, DFID, Asian Development Bank, and other private sector and NGO clients. He has a master's degree in international development and management from the School for International Training Graduate Institute and a Bachelor of Science degree in Earth and Biological Sciences from McGill University.

**Michael Tatone** is a Senior International Evaluation Project Manager at Bixal. He has 13 years of technical experience in evaluation and research, managing and providing technical support for evaluations and impact studies in conflict and violence in Colombia, Brazil, and Chicago. Previous roles have included Research Manager at the University of Chicago and various Project Manager and Researcher roles in academia and NGOs. He has a Master of Political Science degree from Universidad de Los Andes in Colombia and a Bachelor of Arts degree in Political Science from University of Wisconsin-Eau Claire.

**Mats Alentun** is a senior evaluation, program planning, and good governance expert with a strong international background. He has 15 years of technical experience in evaluation and evaluability and 20 years of technical experience in international development. His professional experience includes six long-term assignments in four developing countries (Mozambique, Zimbabwe, Tanzania, and Bangladesh), various short-term missions in Africa, Southeast Asia, and the Balkans, as well as top positions in seven Swedish central government agencies. He has a Master of Economic Sciences degree from the Swedish School of Economics and Business Administration in Helsinki, Finland. He currently resides in Kigali, Rwanda.



## **Annex D. Evaluation team's response to the OTA Revenue Team's Comments**

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The evaluation team received the OTA Revenue Team's written response to the evaluation report on July 17, 2023. Below is the evaluation team's response:

Thank you for taking the time to review and respond to the Evaluation Report for the Rwanda RRA project. Bixal and its partners strive to ensure accurate and objective findings and conclusions when completing any evaluation and appreciate the feedback provided to ensure this is achieved. While the evaluation team appreciates OTA's perspective, the evaluation also gathered input from a variety of people and resource documents to support its conclusions. The purpose of the evaluation is to provide OTA with in-depth, third-party, retrospective insights of its project activities.

It is generally acknowledged that some of the findings presented to the client may not be of a favorable nature but are meant to provide learnings and advance the process of technical assistance in Rwanda and to other countries.

The comments from the OTA Revenue Team focused on three areas:

1. **Inaccuracies:** the evaluation team have gone through all the points presented by the OTA Revenue Team and updated the report as appropriate. Not all the points were incorporated because the report may reflect a different point of view than that of the OTA Revenue Team based on the evaluation team's access to a larger body of data.
2. **Missing facts:** many of these points in the OTA Revenue Team's comments were providing new information about the project in Rwanda which the evaluation team did not have when formulating its findings. The evaluation team did request all relevant information be provided to ensure the evaluation team would be able to conduct a comprehensive review. The new information could not be incorporated into the findings of this report.
3. **Contradictory statements:** As with category number one, the evaluation team has gone through each point and updated the report if required. In many cases, the evaluation team feels that the report is accurate, and any contradictory statements may be a result of a difference of definition or viewpoint.

As an evaluation team, we take the concerns of the OTA advisors seriously. The evaluation team did meet with the OTA Revenue Team on Aug 26, 2023, to discuss the issues further in a session separate from the presentation to the Management Team of OTA. Our goal is to make the evaluation process a learning event for everyone.



## **Annex E. OTA Response to “Office of Technical Assistance: Rwanda Revenue Program Evaluation Report”**

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OTA confirms receipt of the Program Evaluation Report by Bixal (dated August 1, 2023) related to OTA’s technical assistance engagement with the Rwanda Revenue Authority (RRA) from 2015 to 2020. OTA provided a written response to the evaluation report on July 17, 2023, and OTA management met with Bixal representatives on July 28, 2023, to discuss the report’s findings and recommendations. The dialogue was both informative and insightful and OTA appreciates that Bixal incorporated technical corrections provided by the program.

OTA recognizes the importance of independent, third-party project evaluations in compliance with the Foreign Aid Transparency and Accountability Act (FATAA). OTA also appreciates the opportunity for program learning presented by the evaluation and its findings and recommendations. Since the completion of the project with the Rwanda Revenue Authority in 2020, OTA has taken significant steps to strengthen important aspects of the technical assistance project lifecycle, particularly as it relates to project design and monitoring. These changes address several of the recommendations included in the evaluation report, including development of logical frameworks, improved project scoping and problem definition, and systematized monitoring of project progress against defined outputs and outcomes. The program has also started to design outcome indicators for each project. Taken together, OTA believes that these actions will improve the program’s ability to achieve impactful and sustained reforms and counterpart capacity. Again, OTA appreciates the results and lessons gained from this evaluation and will ensure that they will be integrated, as appropriate, into future technical assistance projects.

