Independent Review Manual

Volume 1: CoST Managers
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Abbreviations

ACTS	Accountability, Capacity, Trust and enabling institutional legal Setting
CoI	Conflict of Interest
CoST	the Infrastructure Transparency Initiative
ESAP	Environmental and Social Action Plan
CoST IDS	CoST Infrastructure Data Standard
IMT	Infrastructure Monitoring Tool
IPC	Interim Payment Certificate
IRP	Independent Review Professional
IRT	Independent Review Team
MEAL	Monitoring, Evaluation, Accountability, and Learning
MSG	Multi-Stakeholder Group
OC4IDS	Open Contracting for Infrastructure Data Standard
PEP	Project Execution Plan
PPP	Public Private Partnership
RfP	Request for Proposal
RfI	Request for Inspection
ToR	Terms of Reference
QCBS	Quality and Cost-Based Selection

Data sheet

TERMINOLOGY

CoST INDEPENDENT REVIEW:	The process by which published data is transformed into compelling information, thereby strengthening existing accountability mechanisms. It is also known within the context of CoST as "Assurance."
PUBLISHED DATA:	Data sets that are made available to the public, when processed, placed in context, and analysed, could potentially be turned into information that contributes to decision-making.
PUBLICATION OF DATA:	The government's act of providing data and information in line with existing transparency obligations and an agreed standard. It can be proactive (shared without an official request, usually through public channels such as online portals) or reactive (supplied in response to a request).
INFORMATION:	Data that has been organised and processed to provide context and meaning. When that meaning prompts questions or informs decisions, the information is considered to be "compelling".
MULTI-STAKEHOLDER WORKING:	Establishment of a constructive dialogue between the government, civil society, and the private sector. Often achieved through a Multi-Stakeholder Group.
PROCUREMENT:	The process of creating and fulfilling a contract. A given project entails the procurement of multiple contracts. These typically include contracts related to the design, administration, supervision, and delivery of the works. Although tender management up to the contract award is often separate from the delivery phase, procurement of a contract is not considered complete until all elements of that contract have been fulfilled.
SOCIAL ACCOUNTABILITY:	Actions aimed at assisting civil society, the private sector and other stakeholders in holding public officials, politicians, and service providers accountable for their conduct and performance.

TOOLS, STANDARDS, AND GUIDANCE

ACTS RISK MAPPING:	A simple tool that enables the mapping of corruption risks and helps to perceive their inter-relationships by considering these risks as directly linked to deficiencies in the drivers of good performance. Details are provided in the Independent Review Manual and in a dedicated sheet within the associated set of Excel tools.
INDEPENDENT REVIEW MANUAL EXCEL WORKBOOK:	Referenced throughout the Independent Review Manual, these tools assist in evaluating the completeness and accuracy of both proactive and reactive data publication, as well as the responsiveness of procuring entities. Other tools help capture relevant information on selected management processes, including those related to quality, social, and environmental considerations.
GUIDANCE NOTES:	A set of concise documents that summarise the key pillars of the CoST approach. Those related to Multi-stakeholder working, Publication of Data, Independent Review, and Social Accountability are relevant to this manual.
CoST MANUALS:	They provide more detailed guidance on how to implement the CoST tools and standards.
CoST INFRASTRUCTURE DATA STANDARD (IDS):	A standardised definition of the scope of publication of infrastructure project data. It covers the entire project lifecycle, from inception to decommission, and includes 40 elements of proactive data publication and 27 pieces of information for reactive disclosure. Some relate to projects, while others pertain to specific contracts. Additionally, it comprises a further set of 78 data points that can be published optionally to gain insights into the sustainability of infrastructure projects or to inform climate finance investments.
OC4IDS	Outlines the structure and formatting of CoST IDS data points to improve their practical use as open data.

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1 Introduction

1.1 CoST's purpose and approach

PURPOSE

The Infrastructure Transparency Initiative (CoST) is a multi-stakeholder initiative improving transparency, participation and accountability in infrastructure. The purpose of CoST is to contribute to improved performance in the procurement of public infrastructure by identifying, highlighting, and helping to address risks of inefficiency, mismanagement, and corruption. Good performance in this regard means achieving value for money by procuring entities through the procurement of:

- **the right infrastructure**   **(requiring effective planning), through**

- **fair processes**   **(requiring effective tender management) that deliver**

- **infrastructure as contracted**   **(requiring effective contract administration), that results in**

- **relevant service provision**   **(requiring effective stakeholder engagement)**

APPROACH

The approach used by CoST is based on constructive engagement, guided by facts, in pursuit of this shared goal. By avoiding duplication and not interfering with others' roles, CoST helps build trust, thereby reducing the risk of delays and associated higher costs.

This approach is practical and rests on four pillars: the publication of data, independent review, multi-stakeholder collaboration, and social accountability. These pillars establish a global standard for improving infrastructure transparency and fostering accountability. While the standard is consistently adopted by CoST Members across low-, middle-, and high-income countries, it is adapted to suit various political, economic, and social contexts.

a. Publication of data

It involves the disclosure of data from infrastructure projects. Data is published by procuring entities at key stages throughout the entire project cycle in the Open Contracting for Infrastructure Data Standard (OC4IDS) or CoST Infrastructure Data Standard (CoST IDS) format. These standards ensure that data related to the purpose, scope, costs, and execution of infrastructure projects is open and accessible to the public and is published promptly and systematically. Specific data points or 'elements' defined in these standards relate to the identification, preparation, completion, operations, maintenance, and decommissioning of projects, as well as the tender management and implementation stages of constituent contracts.

b. Independent review[1]

This process validates the accuracy and completeness of the published data, using it to create compelling information that highlights areas of concern and good practices. It entails communicating issues both visually and in plain language. By making it easier for all stakeholders to understand what is happening, this strengthens accountability mechanisms while enabling decision-makers to be held accountable more readily.

c. Multi-stakeholder working

To gain the trust of all parties, the activities surrounding data publication and independent review must be perceived as impartial. Multi-stakeholder working brings together government, the private sector, and civil society in a concerted effort to achieve the common goal of enhancing transparency and accountability in public infrastructure. This is typically accomplished through a Multi-Stakeholder Group (MSG), where each set of stakeholders has an equal voice in guiding a CoST Member in accordance with accepted principles. The CoST Member secretariat then implements the decisions made by the MSG.

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[1] This process was known previously as 'Assurance'.

d. Social accountability

Stakeholders, including the media and civil society, play a crucial role in holding decision-makers accountable. Social accountability refers to efforts made to ensure that published data and independent review reports are adopted and used by stakeholders, particularly civil society and the private sector, to enhance accountability and achieve practical improvements. Building on the groundwork laid by the publication of data and accountability, CoST can provide training in the most constructive and effective ways to utilise those resources.

Some CoST Members may occasionally choose to engage directly with intended project beneficiaries rather than solely with relevant civil society organisations. This can further raise awareness of the CoST independent review's results, while helping to clarify the effectiveness—or lack thereof—of established systems and procedures for community engagement in project planning, preparation, and implementation.

1.2 Purpose and structure of this Manual

PURPOSE

The primary purpose of this manual is to guide and enhance independent review processes and the resulting reports, ensuring they reliably contribute to the shared objective of improving infrastructure. This entails not only respecting and reflecting CoST's unique and innovative approach but also doing so in a manner that incorporates other aspects of recognised good practice in the areas of quality management, integrity, professionalism, and effective communication.

A secondary objective is to ensure that the resulting independent review reports are sufficiently clear and consistent to facilitate higher-level monitoring of CoST's influence and eventual impact.

TARGET AUDIENCE

This Manual provides step-by-step guidance and useful templates that are valuable to anyone interested in or responsible for the CoST Independent Review. However, it primarily targets CoST managers and members of CoST secretariats, who will inevitably need to tailor the content to the local context for use by an appointed Independent Review Team (IRT) comprising one or more Independent Review Professionals (IRPs).

STRUCTURE

The structure of the Manual reflects its necessity for adaptation to various contexts. It is recognised that some readers may already have experience with certain activities outlined and, therefore, may not require a thorough review of each chapter. Following this introduction, the remaining chapters are concise yet worded in a manner that encompasses a range of possible approaches to:

Chapter 2: The CoST Independent Review Process

Chapter 3: Managing the Independent Review Process as a Project

Chapter 4: Procuring an Independent Review Report

Chapter 5: Common Challenges Encountered

Chapter 6: Independent Review Report Launch and Follow-Up

Annexes.

These chapters refer to various tools, checklists, and resources but do not describe them in detail; instead, they direct readers to **Annex 1**, which provides an overview of these resources. Most are elaborated upon in subsequent Annexes, while in some cases, the reader is directed to relevant web pages.

2 The CoST Independent Review Process

2.1 Independent Review and how it helps

OVERVIEW OF INDEPENDENT REVIEW

The CoST Independent Review is the process by which published data is turned into compelling information, allowing the facts to speak for themselves. By shining a light on what happens at each stage of public infrastructure delivery, it serves to reinforce existing accountability mechanisms for which others are responsible. It accomplishes this by producing objective information that helps all stakeholders identify and address areas of concern.

The scale and scope of an independent review process depend on the volume of published data and the resources available to utilise it.

- **At one extreme, when relatively large and reliable data sets are available under a mature CoST Member, some high-level analyses may be undertaken, typically examining a limited number of concerns such as time and cost deviations and other issues related to value for money. A more detailed independent review would then focus on a sample of projects selected to encompass a range of scales, locations, project statuses, and procurement entities, with additional analyses conducted when specific risk factors are identified.**

- **At the other extreme, under a new CoST Member, an independent review may initially be restricted to a relatively small number of projects. In such instances, a larger proportion of the effort is likely to concentrate on issues related to the effectiveness of the data publication process and any emerging red flags.**

In practice, most CoST Independent Reviews lie somewhere between these two extremes.

Figure 1 Illustrates the typical flows of data and associated information related to a project and its constituent contracts.
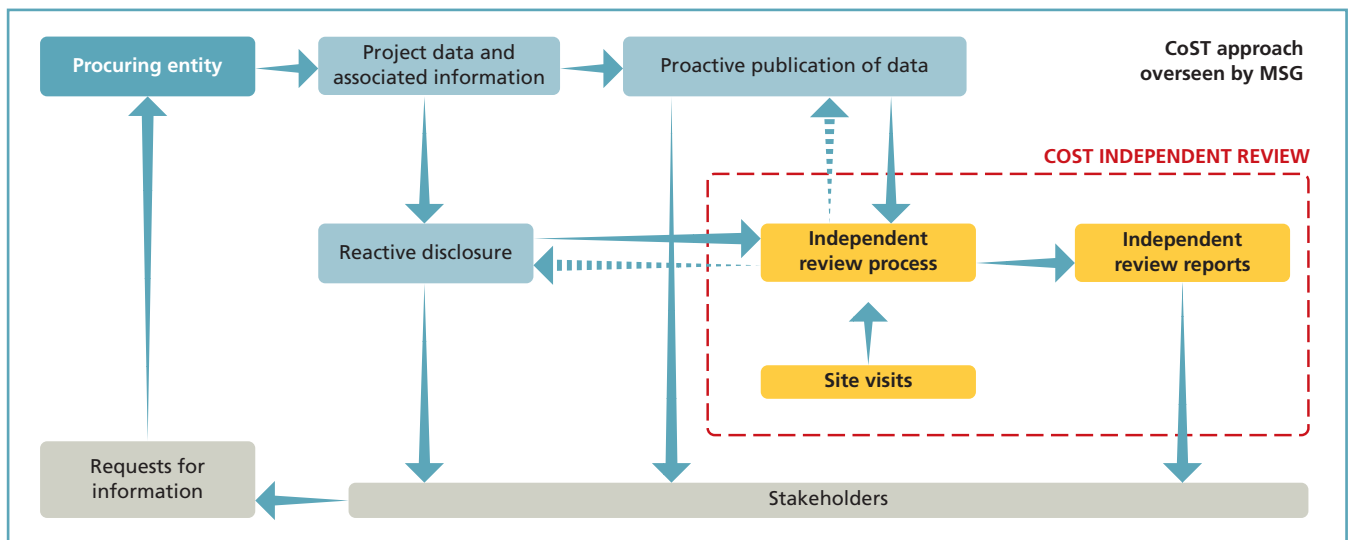
Figure 1: Overview of data flows

The CoST Independent Review often includes site visits to validate a sample of published data and gain further insights. The primary focus of these visits is to compare the reported project status, in terms of physical and financial progress, with observations made on site. For ongoing projects, this also provides an opportunity to discuss issues with the project owner, contractor, supervising professional, and occasionally other stakeholders. This process contributes to formulating potential recommendations for improvements that might be implemented.

Such recommendations should not be limited to specific problems or concerns that have arisen in the particular project or projects under independent review. Instead, they should, where feasible, also take into account the fundamental policies and practices that allowed such issues to occur without detection and correction by the procuring entity through its accountability mechanisms. Such a high-level approach adds value to procuring entities. They not only benefit from an independent review, albeit one with limited scope, of specific projects, but also gain a broader perspective. This includes enhanced awareness of any potential opportunities for wider improvements through adjustments to sub-optimal practices that may have been concealed, overlooked, or uncritically accepted over time.

HOW CoST INDEPENDENT REVIEW HELPS

For enhanced transparency to be effective in achieving greater accountability, stakeholders must understand the published data and identify issues of interest or potential concern. The purpose of an independent review is to facilitate this process. The CoST Independent Review therefore serves a dual function:

1. Assessing whether the data published is valid and complete; and

2. Analysing and presenting the data as compelling information to help identify and understand matters that could be raised with the procuring entity and made available to others.

A key characteristic of any independent review report is that it remains objective and impartial. Initiated and endorsed by the MSG, it should reflect CoST's collaborative approach, in which stakeholders work together to enhance sector performance.

The independent review report should aim to:

● **Ensure that the published data are better understood, so that**

● **Higher-level insights are gained, and this results in**

● **Well-informed recommendations being formulated or supported.**

Over time, such an approach increasingly results in:

● **The added value of CoST is recognised.**

● **Mutual trust between stakeholders is strengthened, and**

● **Performance and data management by project owners are improved.**

As illustrated in **Figure 2**, this contributes to a virtuous circle of improved working practices that serve the interests of government, the private sector, and civil society alike to the ultimate benefit of all.

Such a virtuous cycle is not confined to the CoST Independent Review. As data publication becomes increasingly institutionalised and follows a consistent format, other parties utilising the data can adopt similar practices. This may, for instance, involve students or academics analysing published data as part of their theses or research, or private companies providing advisory services to those engaged in the sector as consultants, contractors, or investors.
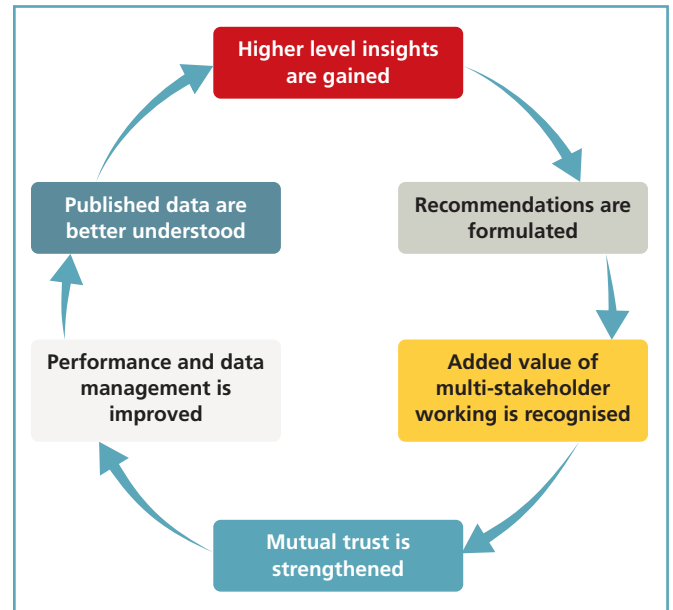
Figure 2: The virtuous circle of CoST Independent Review

2.2 Overview of some of the steps in the CoST Independent Review

As partially illustrated in **Figure 3**, CoST Independent Review entails a series of detailed steps that make use of published data.

1. **Procuring entity** publishes clear & comprehensive infrastructure data
2. **Data** is published on user friendly websites and other channels

Independent experts appointed by MSG form an **Independent Review Team**

3. **Independent Review Team** checks accuracy and completeness of published data
4. A **sample of projects** is identified for in-depth review
5. Independent review team **requests missing data** & additional information
6. Independent review team **visits construction site** to observe progress & ask questions
7. Independent review team **turns data into compelling information**, highlighting concerns & good practice
8. **Projects are recommended** for further review

Stakeholders can access infrastructure data & key messages from an independent review

Figure 3: Overview of the CoST Independent Review

Each of these steps should be considered with the key elements of the independent review report in mind, namely:

● **A concise Executive Summary that communicates findings and recommendations in clear and straightforward language, ensuring it is unambiguous and easily understood by non-specialists; and**

● **A set of clear Recommendations about corrective actions that would result in issues of concern being addressed on an ongoing basis.**

Steps 1 and 2 of **Figure 3** illustrate how the CoST Independent Review relies on, yet remains distinct from, the publication of data. These steps are detailed in the Publication of Data Manual and the accompanying guidance note. Steps 3 to 8 are more explicitly related to the CoST Independent Review. They are thoroughly described in Chapter 4, which also clarifies how certain aspects of these steps can be modified based on the scope, scale, and maturity of the CoST Member in any specific context.

Annex 1 provides an overview of the available tools, checklists, and other resources to assist the CoST manager in fulfilling their roles.

2.3 How CoST Independent Review relates to other pillars and functions

INDEPENDENT REVIEW AND OTHER CoST PILLARS
Alongside the Independent Review, the other pillars include the publication of data, multi-stakeholder working, and social accountability.

● **Publication of data. The proactive publication of data is an essential prerequisite for the independent review to occur. Based on the examination of the publication of data, the independent review:**

  ● Evaluates the extent to which proactive publication of data has occurred;

  ● Requests data and documents that are subject to reactive disclosure; and

  ● Assesses the accuracy or otherwise of what has been published.

● **Multi-stakeholder working.** This is what lends legitimacy to independent reviews, as the resulting independent review report objectively highlights findings and makes recommendations that align with CoST principles, free from undue influence by any single stakeholder group, regardless of its level of influence.

● **Social accountability.** This is greatly facilitated by independent reviews, which transform published data into compelling information that stakeholders, including citizen groups, the media, and affected individuals, can readily understand. This provides them with a foundation for asking informed questions about issues of concern.

INDEPENDENT REVIEW AND OTHER CoST FUNCTIONS
Over time, the increasing set of published data, related independent review reports, and additional analysis potentially carried out by others, constitutes a growing resource that is of value not just at the level of a single procuring entity but across a sector, a region, and even internationally. To optimise the contribution made by the independent review reports, they must be written in a manner that is sufficiently consistent to facilitate broader analysis. This also contributes to the progressive establishment of a body of knowledge that facilitates CoST's own internal monitoring, evaluation, accountability, and learning (MEAL) functions. Essential considerations in this regard include:

● **Language.** Independent review reports should typically be written in a recognised language of the country in question. However, when a report is authored in a language other than English, an English version of the Executive Summary, Findings, and Recommendations should also be provided. This increases its relevance to potential investors while facilitating higher-level international analysis, including internally within CoST. The same principle applies to summary documents designed to provide an overview of an independent review report using infographics.

● **Currency.** When a currency other than US$ is used, the approximate US$ equivalent should also be provided, using the prevailing exchange rate at the time of analysis. This exchange rate should be stated immediately following the list of acronyms and initialisms at the beginning of the independent review report.

● **Review of the status of previous recommendations.** Routinely including such a review enhances the probability that every independent review report will have a lasting impact. Further details of this requirement are outlined in the Independent Review Excel Tool, located in **Annex 2**, specifically in the worksheet titled "Status of Recommendations."

● **Consistent reporting of core data and summary information.** When an independent review report is submitted, it should be accompanied by a summary report to the MSG. This report, which will not be a public document, should include:

  ● A post-independent review data checklist. This is as described in **Annex 2**. In the worksheet named Post Independent Review Summary.

  ● A concise overview of issues arising that would not have been appropriate to include in the independent review report itself, because they:

    ● relate to the relationship between the Independent Review Team (IRT) and CoST;

    ● are confidential; and/or

    ● are based on impressions and opinions that, while potentially valid, are either not backed up by hard evidence or are backed up by such evidence but have nevertheless not been included in the report to avoid detracting from its effectiveness.

2.4 Review of sustainable infrastructure metrics and climate finance investments (optional data points)

To enhance its assessment capabilities, CoST has identified an additional **45** optional data points related to the sustainability of infrastructure projects and **33** optional data points concerning climate finance investments.

SUSTAINABLE INFRASTRUCTURE PROJECTS
Sustainable Infrastructure refers to projects that are planned, designed, constructed, operated, and decommissioned in a manner intended to ensure economic, financial, social, environmental (including climate resilience), and institutional sustainability over the entire life cycle of the project.[2] The project life cycle stages are shown in **Figure 4**.

A brief explanation of what sustainability in infrastructure entails for each of its four dimensions is presented in **Figure 5**:

Sustainable infrastructure projects provide long-term economic, social, environmental, and institutional benefits by ensuring resilience and efficiency throughout their lifecycle. Such projects can serve as catalysts for positive transformation in communities and societies. A straightforward Excel-based tool is available to help record the 45 data points related to the four dimensions of sustainability. Further details regarding the tool are presented in **Annex 2** within the worksheets associated with Sustainable Infrastructure.

CLIMATE FINANCE PROJECTS
Climate finance investments relate to projects financed by specific climate resources which concentrate on achieving specific climate goals. They provide funding to both the public and private sectors for infrastructure projects that address climate change through mitigation, adaptation, or a combination of both.

For climate finance investments, the CoST Infrastructure Data Standard (IDS) includes data points across six stages of the project lifecycle, specifically related to climate change mitigation and adaptation projects. A simple Excel-based

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[2] The definition of sustainable infrastructure, the data figures for this section, the attributes for sustainability across four dimensions, and the climate finance concept were all derived from the CoST Infrastructure Data Standard (2024), which was based on the IADB document titled 'Attributes and Framework for Sustainable Infrastructure' (2019).

tool is available to help record the 33 data points of climate finance investments in infrastructure. Further details of the tool are presented in **Annex 2**, in the worksheets associated with Climate Finance.

STAGES OF THE **INFRASTRUCTURE PROJECT LIFE CYCLE**

7. Decommissioning (disposal)
Involves the transfer, the removal of assets or sale of them to other entities or the public

1. Identification
Involves the identification of needs for an infrastructure project and the setting of development priorities for the selection of projects and resource allocation

6. Operations and Maintenance
Entails the ongoing operation and maintenance of the infrastructure project to ensure its continued functionality

2. Preparation
Entails project planning, including the determination of the feasibility in terms of technical, economic and social aspects, plus drawing up concrete designs and specifications

5. Completion
Includes the finalisation of the works, the formal approval and delivery of the asset

3. Tender Management
Covers the selection of contractors or suppliers for the project, and the negotiation and signing of contracts

4. Implementation
Involves the physical construction of the infrastructure project according to the plans and specifications developed previously

Figure 4: Project Life Cycle Stages

Sustainable Infrastructure

Economic and Financial Sustainability

Relates to viable finance structures that take into account fiscal liabilities as well as project implementation, operation, and maintenance expenditure to ensure positive returns to citizens and investors

Social Sustainability

Refers to infrastructure projects that meet people's needs, promote gender equality and inclusion, improve lives and livelihoods, are rooted on participatory practices, and are implemented in accordance with recognized health and safety and human rights standards

Institutional Sustainability

Directs attention to infrastructure projects that are developed in compliance with transparent policies and plans, follow defined selection and tender processes, and are able to generate reliable data to citizens and investors

Environmental and Climate Sustainability

Alludes to infrastructure projects that ensure a responsible use of natural resources, minimize waste, promote circular practices, and help build resilience against disasters and climate shocks
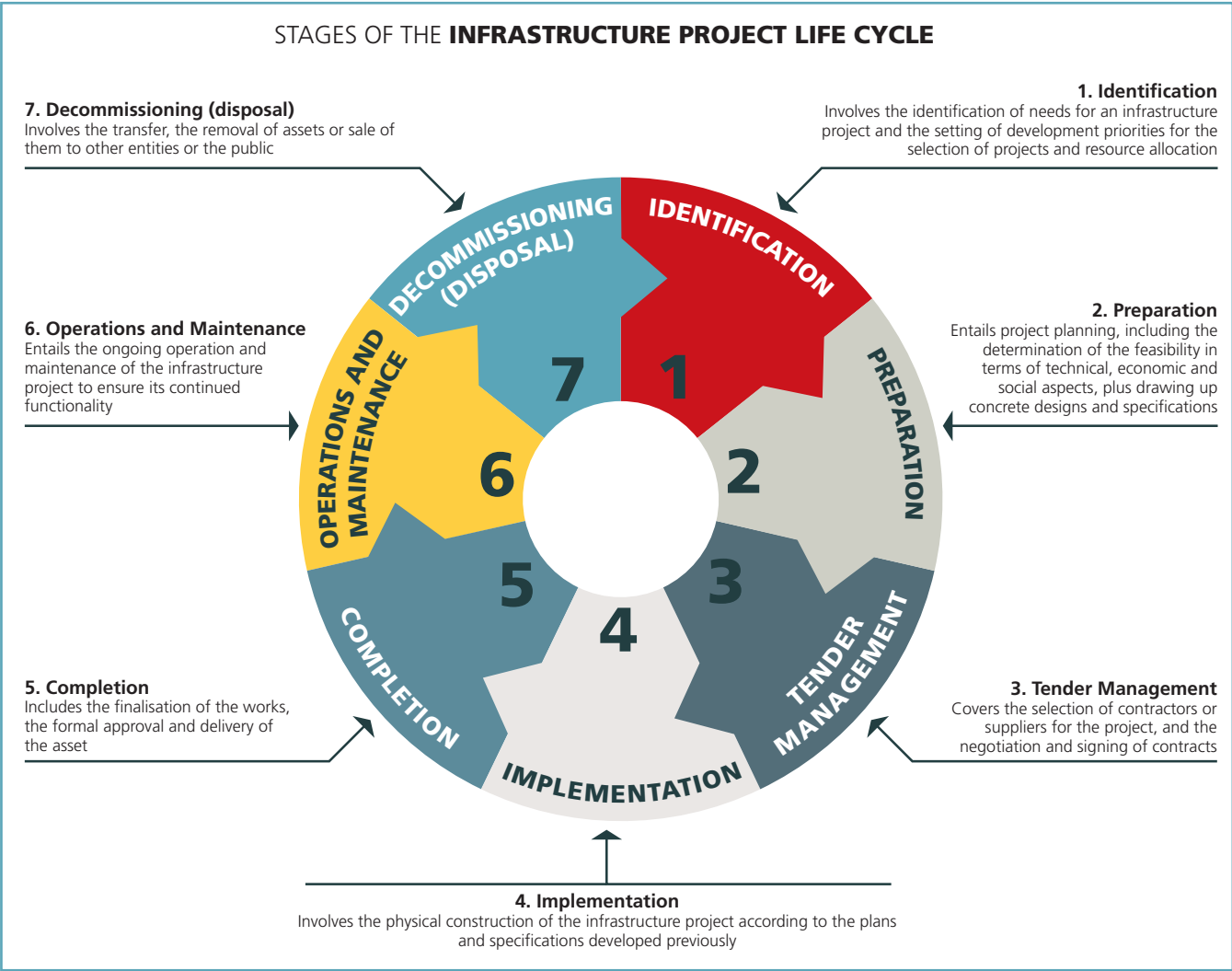
Figure 5: Dimensions of Sustainable Infrastructure

3 Managing the Independent Review Process as a Project

3.1 Why an Independent Review should be considered as a project

A project is a temporary endeavour undertaken to create a unique product, service, or result by managing at least these key areas:

- **Scope:** Defines what work needs to be done. It should be clearly defined, and changes should be managed.

- **Schedule:** Establishes a timeline for completing the project work. Activities should be sequenced, and durations estimated.

- **Budget:** Determines the resources required to complete the project. Costs are estimated, and expenditures are controlled.

- **Quality Management:** Ensures that the project meets the defined standards and related quality requirements.

- **Risk Management:** Identifies, analyses, and responds to project risks that may affect the likelihood of achieving the desired objectives.

- **Stakeholder Management:** Involves identifying and engaging people or groups that participate in or are affected by the project.

Based on this, the CoST Independent Review Process is regarded as a project. Therefore, applying established good practices in project management is beneficial. The Project Execution Plan (PEP) is a concise document, typically presented in tabular form, that outlines the project team's future approach. **Annex 6** provides a template for a PEP.

3.2 Roles and Responsibilities in the CoST Independent Review

The CoST Member team consists of the CoST manager and the MSG. Together, they collaborate with the Independent Review Team or the Independent Review Professional to jointly carry out the independent review process. Each has distinct roles and responsibilities, as detailed in **Figure 6**.

ROLES OF THE CoST MANAGER AND OTHER KEY ACTORS

MANAGER
- Execute CoST strategy at national or sub-national level
- Apply for funding at several instances
- Plan and manage the Independent Review process
- Produce the Terms of Reference
- Manage the procurement process to select the Independent Review Team
- Supervise and observe quality of the Independent Review Team/Independent Review process
- Supervise budget and schedule execution
- Report and communicate to the MSG progress or issues
- Review and communicate approval of the Independent Review report
- Plan the public launch
- Plan and execute the follow up strategy

MSG
Approve
- Procurement process and approach
- Terms of Reference
- Project Execution Plan
- Methodology
- Changes to the Independent Review project
- Projects to be studied and Reviewed
- The Quality Assurance criteria that the CoST Manager uses to check the report
- The final report

Facilitate and promote
- The Independent Review Team's work
- The plan and execution of the launch of the Independent Review report
- Follow up actions

INDEPENDENT REVIEW TEAM
- Follow Terms of Reference
- Follow the Independent Review Manual and Guidance Note
- Review project information published at publication sites
- Visit projects
- Apply the Excel tool and other tools to estimate key indicators
- Follow CoST Infrastructure Data Standard and assess its completeness
- Produce the Independent Review report
- Report and communicate to the MSG through the Manager progress or issues
- Produce recommendations associated to, value for money, risk areas, areas of improvement
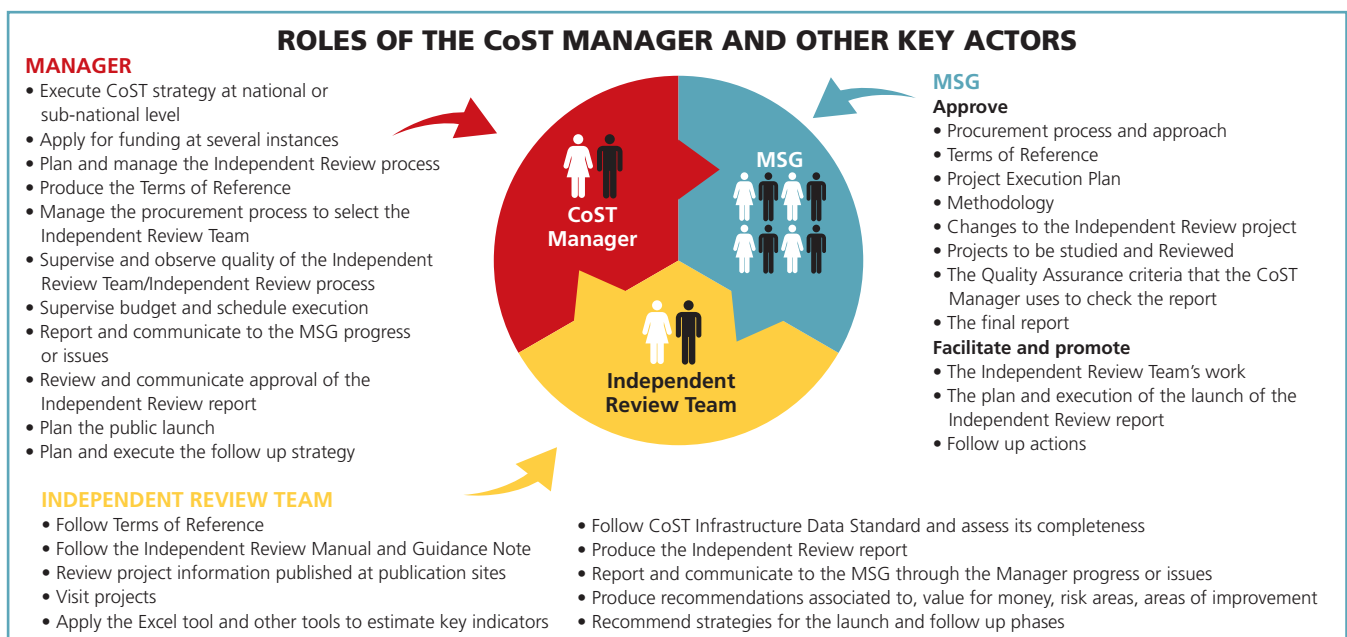- Recommend strategies for the launch and follow up phases

Figure 6: Roles of the CoST Manager and other key actors

The role of the Multi-Stakeholder Group in the Independent Review

Most of the work involved in producing an independent review report is carried out by the contracted entity or individuals (whether from a private company, academia, or a government body). Although the procurement of services will, with support from the host organisation where appropriate, be managed by the CoST manager on behalf of the Multi-Stakeholder Group (MSG), each MSG member is expected to take an active supporting role and to be sufficiently familiar with the report's content to be able to explain and potentially defend its main findings and recommendations.

The main areas of involvement by MSG members are to:

● **Approve the procurement process and approach.**

● **Approve the Terms of Reference and associated evaluation criteria.**

● **Approve the appointment and proposed methodology.**

● **Approve significant changes of approach and methodology that may arise at hold points[3].**

● **Make use of relevant experience and contacts to facilitate[4] the work of IRPs.**

● **Approve the criteria against which the CoST manager reviews the independent review report.**

● **Approve the independent review report.**

● **Participate in the launch of the independent review report primarily in their capacity as a representative of the MSG, rather than as a representative of any specific stakeholder group.**

The MSG is ultimately responsible for commissioning an independent review process and approving the resulting independent review report or reports. If, despite internal quality management systems applied by the contracted party, a report is not acceptable to the MSG, it should be repeatedly revised until all valid concerns are addressed. Examples of valid concerns include:

● **Statements that are not founded on documented facts;**

● **Reluctance by the IRT to refer to relevant facts that some stakeholders might wish to suppress without justification, but which, if sensitively included, would serve the purpose of the report; and/or**

● **Issues related to the quality of the document concerning internal consistency, clarity of communication, and overall professionalism.**

During this review process, the CoST Manager may need to remind the MSG members that each individual's primary obligation is to the agreed-upon approach and objectives of CoST, even if these do not fully align with the approach or interests of their stakeholder group. Any decision not to accept part or all of a draft independent review report must be provided in writing and adhere to CoST's Code of Conduct. In cases where a report could expose individuals to criticism, measures may be taken to reduce the risk of reputational impact. For example, it is crucial to allow sufficient time for a procuring entity to prepare a response, ensuring that when the independent review report is released, it can demonstrate that corrective actions are being implemented.

The role of the CoST manager in the Independent Review

The role of the CoST manager in the independent review is crucial, as it focuses on management (planning, organising, coordinating execution, and controlling) rather than direct implementation.

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[3] Specified in the project timeline, a hold point is a stage at which further expenditure of resources by the contracted party is put on hold pending an assessment of the possible need to adjust activities, approach, or scope of work in light of findings to date.

[4] Such support could, for instance, include helping to arrange meetings, facilitating discussions about site visits, or reminding government colleagues about prior agreements related to reactive disclosure.

The manager's responsibilities related to the CoST Independent Review include:

- **Plan and oversee the independent review process:** Manage all stages of the independent review, from initiation to completion, ensuring compliance with CoST principles, standards and good practices.

- **Prepare the Terms of Reference (ToRs):** Develop the ToRs that specify the scope of work, deliverables, and qualifications required for the professional or team conducting the review.

- **Supervise the procurement process:** Lead the selection and contracting of the Independent Review Team or Independent Review Professional (IRT/IRP) to carry out the review.

- **Support the work:** Ensure appropriate support is provided to the IRT/IRP, facilitating access to data, documents, personnel, and project sites and assisting with selecting a sample of projects for review.

- **Supervise and observe quality:** Monitor the quality of the IRT/IRP's work throughout the process to ensure it meets the required standards.

- **Supervise budget and schedule:** Oversee the financial aspects of the independent review process, ensuring it stays within budget and adheres to the agreed schedule.

- **Report and communicate to the MSG:** Keep the Multi-Stakeholder Group (MSG) informed of progress, challenges, and key findings throughout the process.

- **Review and communicate approval:** Examine the draft and final independent review report and communicate its approval to relevant stakeholders.

- **Plan the public launch:** Organise the public launch event to disseminate the findings of the independent review report and promote transparency and accountability.

- **Plan and execute the follow-up strategy:** Develop and implement a strategy to ensure that the recommendations of the independent review report are implemented and that progress is regularly monitored.

The role of the Independent Review Team

The Independent Review Team (IRT) or Independent Review Professional (IRP) is essential. The contract with the IRT/IRP must achieve the dual goal of being both price-competitive and high in quality of performance. The IRT is the primary driver of the review exercise.

The IRT's responsibilities include:

- **Adhere to the Terms of Reference (ToRs):** Follow the guidelines and requirements outlined in the ToRs provided by the CoST manager. This includes using templates or tools supplied by CoST for gathering, analysing, or presenting the output information.

- **Follow the Independent Review Manual and Tools:** Comply with the processes and standards established by CoST for conducting the independent review.

- **Review and collect project information:** Examine project information published on online data sites and gather any additional necessary data.

- **Arrange on-site visits:** Carry out on-site visits to projects to verify information, evaluate progress, and identify any issues in accordance with the site visits protocol.

- **Utilise tools to estimate key indicators:** Use the Excel Tool and other relevant tools to analyse data and calculate key performance indicators.

- **Assess the completeness of published data:** Ensure that the data complies with the CoST IDS or the OC4IDS and evaluate whether all required information has been published.

- **Produce the Independent Review Report and a Post-Independent Review Report:** Compile and write both the independent review report and the post-independent review report, presenting findings, analysis, and conclusions clearly and concisely.

- **Report and communicate with the MSG:** Provide regular updates to the MSG, through the Secretariat, on the progress of the independent review process, including any challenges or issues encountered.

- **Produce recommendations:** Develop recommendations related to value for money, risk areas, and areas for improvement.

- **Identify good practices:** Highlight good practices observed during the review that contribute to transparency and effective project delivery, and which could serve as models for replication or adaptation in other projects.

- **Recommend launch and follow-up strategies:** Propose strategies for the public launch of the independent review report and the subsequent follow-up phase to ensure that recommendations are implemented and progress is monitored.

3.3 Stakeholder Identification and Management

Like any project, the CoST Independent Review Process necessitates effective stakeholder identification and engagement. Here is how it can be conducted:

3.3.1. Stakeholder Identification:

- **Identify all parties: The initial step involves identifying all individuals, groups, or organisations interested in the infrastructure projects under review. This includes:**

  - Government agencies participating in the projects (procuring entities) or higher authorities.

  - Construction companies and contractors.

  - Engineers and consultants.

  - Local communities impacted by the projects.

  - Civil society organisations.

  - Media.

- **Analyse stakeholder influence and interest: Evaluate the influence each stakeholder has on the projects, along with their level of interest. This interest may not necessarily be positive.**

3.3.2. Stakeholder Engagement:

- **Develop an engagement strategy: Create a plan to communicate with and involve appropriate representatives of stakeholders during the independent review process.**

- **Tailor communication: Present information in a manner that is accessible and pertinent to each stakeholder group.**

- **Address and manage concerns and expectations: Be prepared to address stakeholder concerns and establish realistic expectations.**

- **Encourage participation: Urge stakeholders to engage in the independent review process by providing feedback on review reports or participating in validation exercises.**

By effectively identifying and managing stakeholders, the CoST Independent Review Process can enhance transparency, accountability, and trust in infrastructure projects, improving outcomes for all involved. **Annex 6**, which provides a template for the Project Execution Plan (PEP), contains a Stakeholder Identification Matrix.

Typical timeline for an Independent Review Process

It is beneficial for the CoST manager to view the entire process as a timeline and to understand the expected target times. **Figure 7** illustrates a typical timeline for an independent review process.
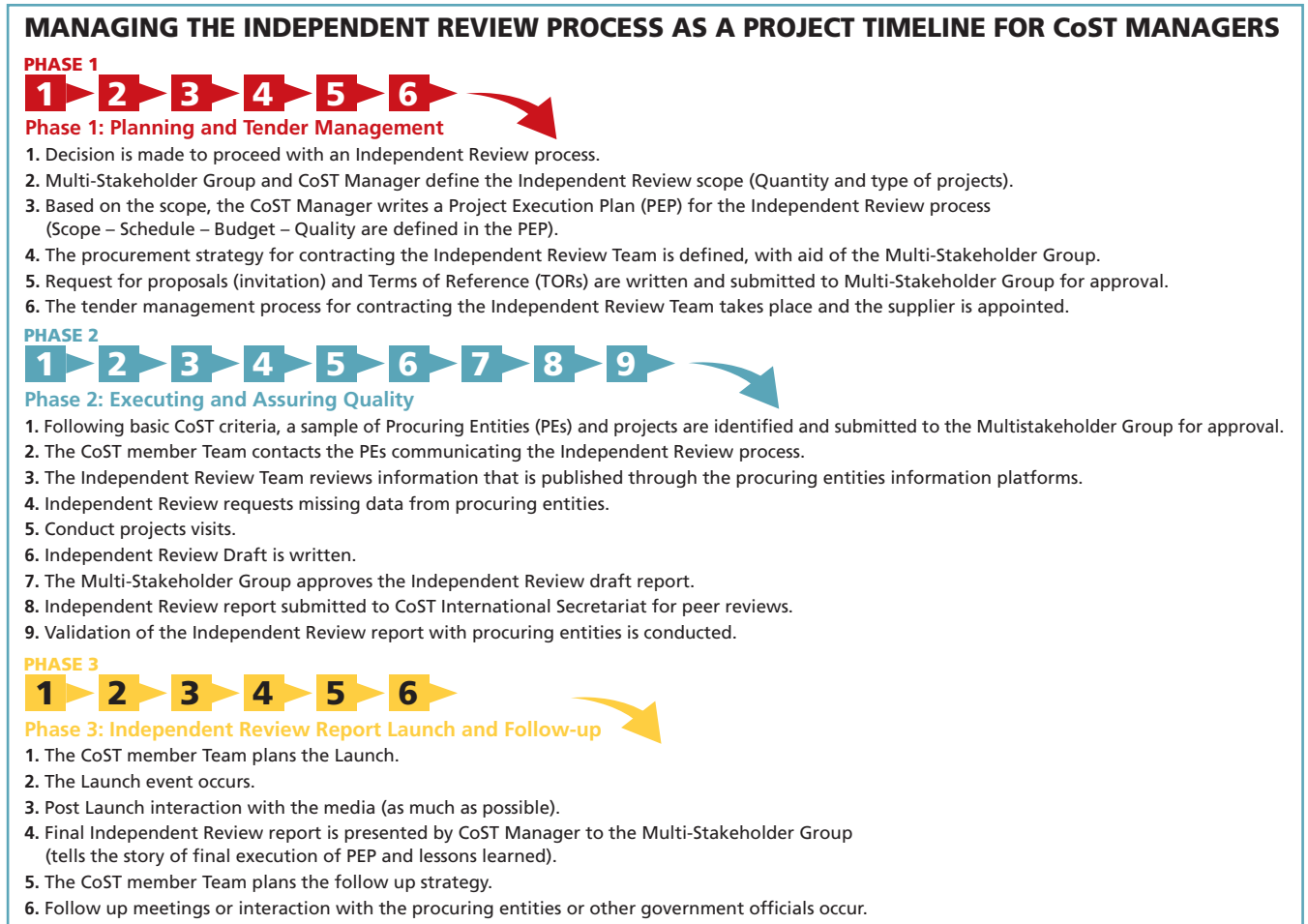
MANAGING THE INDEPENDENT REVIEW PROCESS AS A PROJECT TIMELINE FOR CoST MANAGERS

PHASE 1

1 2 3 4 5 6

Phase 1: Planning and Tender Management

1. Decision is made to proceed with an Independent Review process.
2. Multi-Stakeholder Group and CoST Manager define the Independent Review scope (Quantity and type of projects).
3. Based on the scope, the CoST Manager writes a Project Execution Plan (PEP) for the Independent Review process (Scope – Schedule – Budget – Quality are defined in the PEP).
4. The procurement strategy for contracting the Independent Review Team is defined, with aid of the Multi-Stakeholder Group.
5. Request for proposals (invitation) and Terms of Reference (TORs) are written and submitted to Multi-Stakeholder Group for approval.
6. The tender management process for contracting the Independent Review Team takes place and the supplier is appointed.

PHASE 2

1 2 3 4 5 6 7 8 9

Phase 2: Executing and Assuring Quality

1. Following basic CoST criteria, a sample of Procuring Entities (PEs) and projects are identified and submitted to the Multistakeholder Group for approval.
2. The CoST member Team contacts the PEs communicating the Independent Review process.
3. The Independent Review Team reviews information that is published through the procuring entities information platforms.
4. Independent Review requests missing data from procuring entities.
5. Conduct projects visits.
6. Independent Review Draft is written.
7. The Multi-Stakeholder Group approves the Independent Review draft report.
8. Independent Review report submitted to CoST International Secretariat for peer reviews.
9. Validation of the Independent Review report with procuring entities is conducted.

PHASE 3

1 2 3 4 5 6

Phase 3: Independent Review Report Launch and Follow-up

1. The CoST member Team plans the Launch.
2. The Launch event occurs.
3. Post Launch interaction with the media (as much as possible).
4. Final Independent Review report is presented by CoST Manager to the Multi-Stakeholder Group (tells the story of final execution of PEP and lessons learned).
5. The CoST member Team plans the follow up strategy.
6. Follow up meetings or interaction with the procuring entities or other government officials occur.

Figure 7: Typical timeline for an Independent Review Process

Though each independent review process is unqiue, the three phases generally occur within six months.

3.4 Quality Management of the Independent Review Process

Any published independent review report must be of high quality to ensure its credibility and usefulness. High-quality reports, which include a comprehensive value-for-money analysis of public infrastructure projects, provide stakeholders with reliable information for informed decision-making and oversight. This, in turn, enhances accountability and promotes better governance of public resources.

To achieve this, quality management must be implemented at every stage of the process. While the IRP or IRT is expected to conduct their own independent quality review processes, a straightforward quality control mechanism is necessary to serve as a checklist. Referred to as the Quality Verification List, it specifies the essential elements that must be included in the independent review report and the required depth of analysis. This standardised approach helps ensure that all reports are complete, accurate, and meet the necessary quality standards.

Annex 4 includes a template for a Quality Verification List for an independent review report. This list should be used in collaboration with the independent review service provider to jointly oversee the quality of the report.

4 Procuring an Independent Review Report

4.1 The stages of procurement

The CoST manager must take reasonable steps to ensure that all aspects of procuring services from an independent review team or individual are adequately prepared, conducted, and documented. This involves acting in accordance with a mandate and guidance provided by the MSG and the CoST International Secretariat, and collaborating closely, where appropriate, with those within the host organisation responsible for tender management.

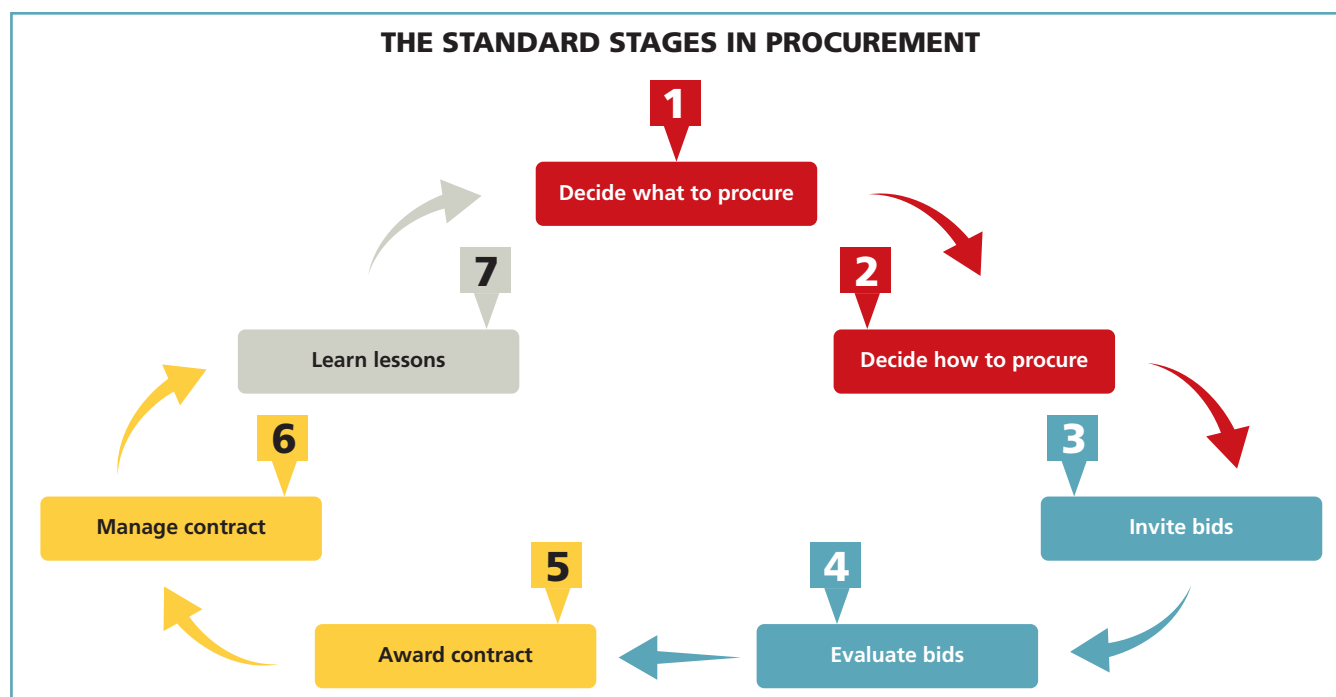As with any procurement process, there are seven distinct stages, as outlined in **Figure 8**.

THE STANDARD STAGES IN PROCUREMENT

Figure 8: The standard stages in procurement

The MSG's contribution to each of these stages is summarised in **Table 1**.

PROCUREMENT STAGE	ISSUES TO BE AGREED UPON BY THE MSG
1. DECIDE WHAT TO PROCURE	What is the appropriate scale and scope of the exercise, considering the available resources?
2. DECIDE HOW TO PROCURE	Should services be provided by an individual, a company, or some other public or private body, whether through direct appointment or competition?
3. INVITE BID(S)	Are the Terms of Reference (ToR) and the accompanying instructions clear? Do they encompass all necessary provisions, including appropriate references to applicable CoST policies and procedures, particularly those pertaining to safeguarding and ethical policies?
4. EVALUATE BID(S)	Are bids assessed objectively against predetermined criteria?
5. AWARD THE CONTRACT	Have all administrative requirements been fulfilled, and are appropriate accountability mechanisms in place to oversee the contract?
6. MANAGE THE CONTRACT	Is responsibility for internal quality management allocated to the IRT/IRP, and is there a review by the manager and the MSG?
7. LEARN LESSONS	What improvements can be made to do this better next time?

Table 1: Issues to be agreed by MSG during the procurement of an Independent Review Report

4.2 The need for a targeted approach

Once it has been determined which projects will undergo independent review, the exercise must concentrate on specific issues and areas of concern to effectively utilise limited resources. Such targeting is typically guided by preliminary data analysis, general sector experience, and an understanding of risk factors pertinent to specific projects held by CoST and IRPs. MSG members serve as valuable sources of knowledge and expertise to help inform such targeting. A fundamental due diligence check on the reputation of key stakeholders may reveal further relevant information and insights.

As part of developing a pool of relevant expertise, it is advisable to favour approaches that enable additional experts to learn from more experienced IRPs.

Each stage is now examined in turn:

4.3 Decide what to procure

The available resources constrain the scope and scale of a specific independent review process in terms of:

- **Opportunity: The number of projects about which data has been published in a properly agreed, documented, and visible manner, although not yet assessed.**

- **Independent review capacity: The number of IRPs possessing the relevant skills and experience.**

- **Contract supervision capacity: The capacity of the CoST secretariat to oversee the independent review process with active support, where appropriate and possible, from the MSG and any host organisation.**

- **Financial resources: The available budget in terms of an approximate number of days of IRP time that can be contracted, alongside related expenses.**

The ability to conduct an independent review process will vary significantly between countries, depending on the maturity and professionalism in public infrastructure procurement, from planning to the final handover of the completed asset. Similarly, there is likely to be a wide range of opportunities regarding the number and scale of

CoST Guatemala's Manager with members of the Independent Review Team

projects subject to data publication. In all cases, it is best to start with a relatively small-scale exercise and focus on executing it effectively. This approach enables those responsible to gain valuable, relevant experience and quickly identify and resolve any issues, whilst earning the respect and trust of stakeholders.

In contexts where the necessary skills and resources are available, the scope and scale of any independent review contract should be neither:

● **So limited that the mobilisation and administrative effort accounts for more than about 10% of the review exercise itself, nor**

● **So unconstrained that the exercise becomes overly detailed, fails to highlight key underlying issues, and risks not achieving its objective.**

Inevitably, there will never be enough time for the IRT to achieve clarity on all aspects of any project. It is therefore essential that the ToR are framed in a manner that achieves focus, both through:

An independent review site visit in Afghanistan

● **An initial informed focus on likely areas of interest, based on the experience and insights of those familiar with the sector in general and that project in particular; and**

● **The incorporation of hold points into the methodology that enable the CoST manager, on behalf of and with the active support of the MSG, to make suitably timed adjustments to the IRP's brief.**

4.4 Decide how to procure

An important early decision to be taken or endorsed by the MSG concerns the procurement method to be followed. Questions to consider when making such a decision include:

● **What type of service provider would be most appropriate?**

● **Should there be a direct appointment, or is a competitive process necessary?**

● **Should the contract be fixed-sum or time-based?**

There is no straightforward answer to these questions, as decisions must be based on current circumstances. However, for the sake of internal accountability, any decision made should be documented in writing. When doing so, the following factors should be considered:

Experience of the host organisation
In situations where the Secretariat is not a distinct legal entity, there are evident advantages to utilising any experience the host organisation possesses in procuring similar services.

Nature of the service provider
An independent review process may be conducted by a single highly experienced professional, a team of independent experts, a consultancy firm, a university research unit, or a government auditing or inspection department. When deciding which option to select, the CoST manager, acting on behalf of the MSG, should base their choice on the following core requirements:

Capacity

- Do they have the necessary knowledge, skills, and experience?

- If not, do they demonstrate an understanding of the CoST approach and an ability to learn on the job?

- Even if they are capable of doing the work, are they likely to be able to put in the effort needed to complete it as scheduled?

The competencies required will differ somewhat depending on the type of infrastructure, but generally include:

- **Knowledge:** A clear understanding of the technical, legal, socio-economic, environmental, and administrative contexts of the project(s), combined with awareness of potential areas of inefficiency and/or malpractice.

- **Skills:** Experience in working on or analysing similar projects, along with solid data management and communication skills, and the ability to complete assigned tasks within the allocated timeframe.

- **Attitude:** A demonstrable appreciation of the CoST approach, combined with a commitment to making a difference, sensitivity to the perspectives and concerns of all stakeholders, and a willingness to learn.

As a general rule, it is preferable, where possible, to identify a small number of individuals capable of providing a range of such competencies, rather than risk mobilising a large team of specialists and coordinating their activities. While it is sometimes deemed possible, it is not certain that the need for additional services will be recognised during the assignment. In such cases, arrangements could be made either to plan for the possibility of procuring extra services in support of the main independent review contract or to include a tentative estimate of the likely cost of such additional services as a provisional sum in the independent review contract.

Credibility

- Do they have a reputation for professional integrity such that their report will command the respect of all stakeholders represented in the MSG?

- Are they perceived to be free of any conflict of interest[5] (CoI)?

- Are they sufficiently confident and independent to be capable, if necessary, of shining the light on truths that may prove uncomfortable to some extent?

Commitment

- Do they show a genuine interest in what CoST aims to achieve?

- Is their participation likely to foster or restrict opportunities for others to gain experience and insights into the CoST Independent Review?

- Are they likely to go the extra mile to produce an excellent report?

Cost

- Is the anticipated cost of fees affordable within the allocated budget?

- Can costs be managed effectively while achieving the purpose of the independent review process?

Within the global CoST membership, there is experience with the independent review process conducted by a wide range of service providers. There is no single recommended option; instead, each carries potential advantages and associated risks. Some of these are summarised in **Table 2**.

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[5] Conflicts of interest typically take the form of i) individuals or companies with an interest in specific projects that may be subject to independent review ii) public servants reluctant or unable to highlight concern that may risk reputational impact to the government and iii) anyone concerned that their actions in support of CoST Independent Review may jeopardise their future employment prospects or (in extreme cases) personal security. Realistically, it may be impossible to completely avoid any potential CoI. However, all known potential CoIs should be openly declared. In the interest of transparency, specific known potential CoIs should, where appropriate, be made clear in a preamble to the independent review report, together with a description of any mitigation measures taken.

When assessing the various pros and cons of alternative approaches, one should consider the extent to which potential advantages can be optimised and associated risks mitigated in each case.

SHOULD PROCUREMENT BE COMPETITIVE OR BY DIRECT APPOINTMENT?
The benefits of adopting competitive procurement processes for independent review include:

● **Transparency and awareness-raising within the market;**

● **Increased competition and hence the likelihood of value for money; and**

● **Scope for introducing innovation and developing fresh expertise.**

These may, however, be offset to some extent by disadvantages, including:

● **Time delays as a result of the competitive process;**

● **Increased administrative effort and paperwork;**

● **Limited access to experts who only work by direct appointment; and**

● **Risk of low price resulting in low quality of services, as some bidders may not have fully understood the requirements, yet are capable of preparing a convincing proposal.**

SERVICE PROVIDER	POTENTIAL ADVANTAGES	ASSOCIATED RISKS
HIGHLY EXPERIENCED INDIVIDUAL PROFESSIONAL	● Relatively easy to brief on the unique nature of the CoST Independent Review ● Relatively easy to manage ● Reduced need for duplication of effort and coordination	● Difficult to identify one person with the range of necessary knowledge, skills, and experience ● Dependence on one person limits the growth of a body of experience of CoST ● Managing them could become difficult
TEAM OF INDIVIDUAL INDEPENDENT EXPERTS	● A full range of necessary competencies can be applied ● Helps develop a growing pool of experts with relevant knowledge and experience ● Reduces the cost by not paying for company overheads, which can be significant	● Major management effort required to contract interacting services ● Reduced clarity over lines of accountability for service provision ● Heightened risk to CoST in case of poor coordination between, or non-performance of, contracted individuals
CONSULTANCY COMPANY	● Clear accountability if the contract is well prepared ● Risks of non-performance lie more clearly with the company ● Potential benefits of innovation by the company	● Relatively high cost ● Company may exploit poorly prepared contract and may assign junior professionals to the task ● The company may adopt and communicate an approach inconsistent with CoST principles ● Suitable companies may not exist in some markets
UNIVERSITY RESEARCH UNIT	● Likely to appreciate the importance of robust data ● Likely to have access to a wide range of relevant competencies	● May be inclined to the view that no conclusions are possible without additional data and research ● May make the exercise too academic and fail to communicate findings clearly with stakeholders ● May assign unsuitable individuals to undertake some activities ● May not communicate CoST clearly in face-to-face interactions
GOVERNMENT AUDIT OR INSPECTORATE DEPARTMENT	● Ready access to available data ● Technical competence ● Recommendations are more likely to be acted on by the government	● It may be difficult to identify suitable means of bringing such expertise to bear ● May not be trusted by some stakeholders ● May perceive the independent review as another audit or inspection ● May have a conflict of interest, so hold back from highlighting concerns

Table 2: Pros and cons of different service providers for CoST Independent Review

In the early stages of a CoST Member, the risks associated with open tendering for independent review services may sometimes outweigh the benefits. There is likely to be limited relevant experience in the market and restricted administrative capacity, both within the CoST Secretariat and among MSG members. The host organisation might be able to help mitigate such risks, but as an interim measure, consideration should be given in these circumstances to addressing the known risks through some combination of:

- **Limiting leadership (and possibly membership) of the IRT to those possessing a strong understanding of the CoST Independent Review, gained through participation in a CoST awareness-raising workshop;**

- **Restricting bidding to specific companies or entities recognised for having access to relevant skills; and**

- **Assembling a small group of carefully selected individuals who have demonstrated relevant competencies.**

Regardless of the approach chosen, clear lines of responsibility and accountability must be established so that each member of the IRT, as well as the contracted entity itself, possesses a clear incentive to deliver the agreed outputs in a manner consistent with CoST's requirements.

SHOULD THE CONTRACT BE LUMP SUM OR TIME-BASED?

From CoST's perspective, adopting a lump sum contract for its independent review offers the advantage of minimising the risk of cost overruns in preparing an independent review report. However, due to the inherent uncertainty in the detailed scope of work, it may be difficult to convince companies or individuals to provide a quote for services whose costs cannot be easily estimated in terms of the effort required or potential disruptions. The level, style, consistency, and accuracy of proactive data publication, for instance, will not be known in advance to bidders, making it challenging for them to estimate how much time will be necessary to analyse specific data sets. Similarly, there may be uncertainty surrounding the speed and completeness of reactive data publication, complicating the scheduling of activities.

While a time-based contract may appear fairer, the risk to CoST lies in the potential for time to be squandered on issues (such as data collection and processing analysis) that may lack focus and not provide any new insights.

For this reason, it is advisable that any CoST Independent Review contract includes a series of "hold points" to ensure effective communication between the client and the contracted party, which may lead, when necessary, to periodic adjustments of the scope of work and related priorities. Regardless of whether the contract is time-based or lump sum, this approach can help achieve relevant focus while also controlling costs.

A site visit in El Salvador

4.5 Invite bids

GENERAL PRINCIPLES
Whether or not a competitive process is being followed, it is essential to obtain written proposals from the entity(s) or individual(s) being considered as potentially providing the services. This:

● **requires the preparation and approval of a Request for Proposal (RfP) and a Terms of Reference (ToR) that spell out CoST's requirements in writing;**

● **makes the service provider think through how best to provide the required services; and**

● **facilitates subsequent accountability.**

Although the detailed Terms of Reference (ToR) will depend on the scale and scope of the exercise, some general principles apply in all cases. These include:

1. Ensuring clarity over:

   a. CoST principles and purpose;

   b. The fact that the independent review exercise must be conducted in a manner that is most likely to contribute to CoST's broader purpose;

   c. What support will, and will not, be available from the Secretariat and the MSG;

   d. Administrative arrangements and timetable;

   e. Required nature and format of all deliverables; and

   f. Bid evaluation criteria.

2. Ensuring flexibility regarding the details of the methodology. Bidders should be left to contemplate and describe how they plan to generate the required deliverables. If the ToR provides a detailed methodology, bidders may repeat that without fully understanding the differences between CoST and their existing expertise, such as in conducting inspections or technical audits. CoST is distinct, and for bidders to succeed, they must demonstrate their understanding of this.

3. Incorporating hold points for the CoST manager's involvement (on behalf of the MSG) in key decisions is essential. Only once the independent review process commences will there be greater clarity regarding the issues likely to be highlighted in the report. This necessitates close collaboration with the CoST manager to help establish appropriate priorities on an ongoing basis.

4. Framing the assignment to inspire and attract talent. The CoST Independent Review presents an opportunity for professionals from diverse backgrounds to contribute to innovative insights and reforms within the sector. For most bidders, this will serve as a learning process that encourages their personal professional development and, in some instances, enhances the reputation of their company.

A site visit in Honduras

ANNEXES THAT HELP PREPARE ToRS

In preparing the ToRs, the CoST manager should include the following Annexes for the IRT to plan its work and include those activities in its scope of work:

- **Annex 2:** shows an *Excel Tool* that is helpful to be used by the IRT in gathering the data and information that will be used to write the report

- **Annex 3:** shows a *Protocol of Site Visits* to be used by the IRT and the CoST manager in reviewing the activities to be planned and conducted by the IRT, before and during site visits

- **Annex 4:** shows a *Quality Verification* List to be used by the IRT and the CoST manager in reviewing the completeness of the report. It references the types of content and infographics that should be included, as a minimum, in the final document

- **Annex 5:** shows an *Infographics Gallery* that may be used as a reference by the IRT and the CoST manager of several types of infographics that have been used in some other CoST Independent Review Reports

- **Annex 7:** shows a template for Request for Proposal (RfP)

- **Annex 8:** shows a template for the Terms of Reference (ToR)

- **Annex 9:** shows a template for the Project Summary Table. This table should be part of the independent review report and summarize all the projects that were analysed and their key data

CONTRACTING ENTITY

Except in unusual cases where it is a legal entity in its own right, the CoST Secretariat will not typically enter into contracts for the preparation of independent review reports. Instead, the contract will be with the host organisation, designating the CoST Secretariat as the primary point of contact to represent the client during the execution of that contract. While such an arrangement may provide CoST with access to standard tender management processes and associated documentation, it may sometimes be necessary, in close consultation with the host organisation, to adjust those processes and/or documentation.

EQUAL OPPORTUNITY

To help ensure that an appropriate mix of knowledge, skills, and perspectives is brought to bear in its decision-making, the CoST Secretariat should keep records and monitor the professional background, sex, age, and disability status of those it employs and otherwise engages with. The focus is on ensuring equality of opportunity to optimise access to the pool of talent. It is recommended that any ToR or similar documentation sent to prospective independent review professionals should include wording to the effect that:

> "CoST is an equal opportunity organisation that seeks to draw on the best available knowledge, skills and experience while treating all people fairly and with dignity and respect. We value diversity and competence, while opposing any form of unlawful or unfair discrimination."

RISK OF MISUNDERSTANDING

Even when the CoST principles and process are clearly outlined, it cannot be assumed that inexperienced IRPs will necessarily understand and correctly apply the CoST approach on their first attempt. Every professional tends to view tasks in terms of what they are familiar with. Thus, an engineer may lean towards making engineering judgements, a social activist may interpret mismanagement or lack of capacity in terms of power struggles, and someone with experience in government may perceive matters through the lens of official bureaucratic processes, regardless of the outcome. Each IRP must set those inclinations aside, guard against pre-judging motives and causes, and concentrate on the facts. In doing so, experience in the sector can assist the independent review process in identifying and addressing areas of interest; however, this focus must remain objective and adhere to the available evidence.

An independent review professional during a site visit

TIMETABLE
The time allowed for an independent review process depends on its scale, the ease of accessing data, the level of detail and focus deemed most appropriate, and the effort involved in moving from the initial draft to a version acceptable to the CoST Secretariat (and by implication, the MSG) and capable of effectively communicating the key issues to all stakeholders. With some exceptions, an independent review process is typically expected to reach the draft report stage within about 3 months from the commencement of services. The duration may also be influenced by the extent to which agreed delays are incorporated into the process to accommodate certain aspects of feedback and consultation.

4.6 Evaluate bids

Bid evaluation is a crucial stage of the procurement process. It serves not only to differentiate between various bidders but also to provide insights into what each bidder does and does not understand about the task at hand, as well as how they intend to execute the process. For this reason, a bid must be prepared and evaluated, including in the case of a direct appointment.

The details of bid evaluation will vary according to context, applicable regulations, and approaches with which bidders are familiar, as well as the level of experience gained by CoST in that setting. For this reason, this Manual does not include a definitive proposed marking scheme. Nevertheless, some general guidance is provided as follows:

STRUCTURED APPROACH TO THE BID EVALUATION PROCESS
Regardless of the scale of the assignment or the procurement method adopted, the bid evaluation process should be transparent, thoroughly documented for CoST records, and consistent with the information provided in the invitation to bidders.

The CoST manager will typically bear primary responsibility for the bid evaluation process, albeit with the support of MSG members possessing relevant experience. As a matter of good practice, he or she should ideally invite at least one additional person to evaluate the bids using the same marking scheme before preparing a concise, consolidated bid evaluation report. This approach helps guard against the risk of errors in the evaluation (it is easy to inadvertently overlook some information that has been provided) while also increasing the number of individuals familiar with the details of this crucial stage in the procurement process.

QUALITY AND COST-BASED SELECTION

Due to the importance of quality, bids for the provision of consultancy services are typically evaluated using a Quality and Cost Based Selection (QCBS) method, whereby the quality of the technical proposal is evaluated independently of the associated cost. Financial proposals are submitted separately from technical proposals, and only opened in the case of bidders whose technical proposals have scored above a minimum quality threshold.

Details of the QCBS system being applied should reflect recognised good practice in the local context and be clearly described in the ToR. Typically, however:

● **The highest evaluated proposal is given a QCBS adjusted technical score (T) of 100, and - for those exceeding the pre-determined threshold for quality.**

● **The lowest evaluated financial proposal had a QCBS adjusted financial score (F) of 100.**

The QCBS adjusted technical and financial scores are each then derived on a pro rata basis.

The weighting that is then applied between quality and cost considerations can vary. An 80/20 weighting is not uncommon, meaning that the results of the technical evaluation are given four times the weighting of the financial evaluation. The final QCBS evaluated score out of 100 for each bidder would then (in such a case) be calculated as:

Total = $0.8 * T + 0.2 * F$

EVALUATION OF TECHNICAL PROPOSALS

The evaluation of technical proposals should assign scores to the degree to which each bidder demonstrates:

● **An understanding of the principles and purpose of CoST;**

● **The competencies (knowledge, skills, and attitudes) necessary to take on the assignment;**

● **The capacity (available personnel, operating procedures, and related internal quality management) necessary to deliver the required outputs on time;**

● **Clarity over the methodology to be followed;**

● **Innovation in achieving the stated objectives; and**

● **An overall good impression, including clarity of structure and effective communication.**

Provided the ToR have not been unduly prescriptive, such an evaluation can be expected to yield a significant range of scores, thus allowing the QCBS approach to work as intended in taking account of cost, while remaining focused primarily on quality.

In the case of a direct appointment, the technical proposal provides a basis for constructive discussion with the candidate about how best to approach the assignment.

EVALUATION OF FINANCIAL PROPOSALS

The evaluation of financial proposals essentially consists of comparing the prices quoted (in the case of a lump sum contract) or fee rates and associated schedule of inputs (in the case of a time-based contract). Other points of interest include:

● **Acceptance or otherwise of the payment schedule specified with the ToR; and**

● **Clarity and consistency over the details of the payee and its relationship with whoever is undertaking the assignment.**

4.7 Award contract

The bid evaluation process will, in most cases, result in the identification of a preferred bidder, after which the award of the contract to that bidder should not be unduly delayed.

PREREQUISITES

It is nevertheless essential that, before contract award, all necessary steps have first been taken to ensure that the contract can proceed smoothly. These steps include:

1. Clarification and resolution of any issues arising during the tender evaluation process.

2. Confirmation by the participating procuring entities of their full awareness of the planned independent review process, and their readiness to facilitate access to data, documents, stakeholders, and construction sites as necessary.

3. Adjustment, where necessary, by the bidder of any aspect of the implementation approach or programme, and acceptance of that revised documentation. This will constitute an important reference document during contract implementation.

4. Clarification of all administration arrangements, including regarding quality management, division of responsibility and accountability between team members, invoicing and payments; and

5. Availability of all the necessary resources.

Some of these listed activities entail close communication between CoST and a private entity. As such, they are open to the risk of abuse, whether actual or perceived. For this reason, it is recommended that:

● **An agreed written record is kept of each such communication, and added to the project file, which is available to MSG members, and, where possible**

● **More than one person participates on behalf of each party in any negotiation that may be required.**

An independent review team following the protocol for site visits

NO PREFERRED BIDDER

In some cases, no preferred bidder will emerge from the evaluation of Independent Review proposals. This may be because:

● **No technical proposal achieved the necessary technical score; or**

● **Evidence came to light that cast doubt on the integrity of the evaluation process. This could, for instance, arise if credible information is received suggesting a hidden conflict of interest, or improper practices that otherwise distort the competitive environment.**

In the case of the former, it may be necessary by agreement to extend the specified time delay between bid evaluation and contract award, and ask one or more bidders to improve their bids. In the case of the latter, it is possible, depending on the precise circumstances, that the entire tender management process will have to be cancelled, then relaunched after necessary corrective action has been taken.

NO CONTRACT AWARD

Even if the bid evaluation process has identified a preferred bidder, there are some circumstances in which the contract should not be awarded. These include:

● **The funds are no longer available to pay for the independent review services; or**

● **The independent review services are no longer necessary. This could potentially arise if, for instance, the planned activities are found to form part of a previously unknown assignment for which others are, or will be, responsible.**

4.8 Manage contract

Contract management is arguably the most important stage of procuring independent review services. Particularly when those undertaking the work are doing so for the first time, the leadership shown by the CoST manager can have a marked effect on the quality of the output and hence outcome.

Such leadership should be:

● **Based on what is contracted, but not unduly contractual in approach;**

● **Supportive and aimed at working together in pursuit of a shared objective;**

● **Responsive to concerns raised and challenges encountered; and**

● **Consistent, persistent, and insistent on issues related to the application of CoST principles and related quality management.**

An important feature of managing a contract for CoST Independent Review is to make it as easy as possible for the contracted party to undertake the assignment optimally.

This entails:

● **Facilitating access to data, documents, people, and sites;**

● **Assisting with the selection of sample projects for review;**

● **Maintaining close communication so that issues arising at designated hold points do not come as a surprise, making it much easier to jointly identify the appropriate action in terms of adjusting the scope or the emphasis of activities;**

● **Ensuring that valid invoices are promptly approved and paid.**

4.9 Revising an Independent Review Report

The primary responsibility for the quality of the report lies with the IRT or IRP. The CoST manager should consider several elements when revising an independent review report and providing feedback:

STYLE

The report must be prepared and presented in a manner that makes it easy for a non-specialist reader to understand, without being patronising to specialists. For this to be achieved, it must be:

● **Clear, avoiding the use of unnecessary jargon, precise in the use of language, and including graphics to help communicate key messages;**

● **Concise, totalling between about 30 and 40 pages for the body of the report, with further essential additional content relegated to Annexes where necessary; and**

● **Compelling, containing a clear narrative that communicates interesting findings that in turn justify well-reasoned recommendations.**

In terms of font, layout, terminology, and other issues related to CoST branding, the report should be consistent with the latest CoST guidance, as detailed in the CoST Style Guide.

STRUCTURE

The detailed structure of the report will necessarily vary with circumstances, such as whether it is focused on:

● **completed or ongoing projects;**

● **one sector or multiple sectors; and/or**

● **one procuring entity or several.**

However, as detailed in **Table 3**, it should always include certain core elements, as well as any further essential elements that may from time to time be stipulated in further guidance from the International Secretariat.

The MSG may, in light of circumstances, require the report to include further elements. Typical examples include:

● **A preamble that describes the process by which the report has been prepared and the names of members of the IRT;**

● **Further emphasis on pertinent official policies, practices, or plans, and additional details of how the reader can access more information about CoST and the projects subject to data publication.**

Annex 4 contains a template for a Quality Verification List for an independent review report. The service provider and the CoST manager should use this as a checklist to assess how well the report meets CoST expectations.

CoST Independent Review training

ABBREVIATIONS, ACRONYMS, AND INITIALISMS

TABLE OF CONTENTS

1. Executive Summary
This should normally be limited to one page. If in a language other than English, the final version of this chapter should also be translated into English.

2. Introduction – concisely setting the scene
a. Introduction to CoST
   Concisely expressed without simply repeating material from the Terms of Reference.
b. Publication of data – what has been explicitly agreed with the procuring entities
   Including reference to any Formal Publication of data requirements that may be in place.
c. Project/sector description
   Providing a concise overview of the scale and scope of the sector, how it is managed, and what institutional reforms, if any, are underway.
d. Identification of projects subject to independent review
   Summarising the basis for the selection of projects to be subjected to independent review.
e. Existing accountability mechanisms aimed at performance management
   Summarising the contractual relationship between the client, the contractor, the supervising engineer, and community representatives. This helps ensure that the independent review process facilitates and strengthens those existing mechanisms aimed at improving performance.

3. Review of data for completeness and accuracy
This should take the form of summary charts or tables, together with some explanatory text.

4. Analysis of data
By looking at the totality of the data from different perspectives, this should shine a light on a range of emerging findings that will constitute reliable building blocks for a more strategic analysis. Basic information concerning the % of published projects subject to independent review, and the average time and cost deviation should always be included, expressed both as a straight % by number, and a weighted % by value.

5. Key Findings
Drawing on the results of the analysis, this will bring to bear strategic thinking aimed at providing the foundations for recommendations

6. Recommendations
Drawing on the findings, and informed by prior discussion with key stakeholders, this should set out clear recommendations that address specific issues and concerns. In cases where such concerns warrant further study by relevant authorities, this should be stated. In all cases recommendations should be expressed in a structured manner that make clear whose responsibility it is to take action, and (particularly in cases where on the basis of prior consultations this is likely to be acceptable) a realistic timescale for such action. In cases where relevant recommendations have been made in a previous independent review report, these should be listed separately[1], indicating what progress if any has been made in putting them into effect.

Annexes
The details of what is included here varies with circumstances. If the published data itself is not provided, or readily and reliably available, through another source, then it should also be included here to help ensure that it remains readily available for any subsequent analysis by others.

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[1] See Annex 2 Worksheet named Tool to help evaluate the status of Past Recommendations, for details of a tool to help present such assessments in a structured manner

Table 3: Core elements of an Independent Review Report

4.10 Post-Independent Review Report to MSG

The final deliverables of an independent review process should include the main report, supporting data sets, and any associated infographics (which may or may not form part of the main contract) and a post-independent review report to the MSG.

Unlike the independent review report, which is primarily a public document, the post-independent review report is intended for internal use by CoST. It comprises two distinct parts:

● **A summary of key information resulting from the independent review process.** The purpose of this post-independent review checklist is to provide a concise summary that will ensure the consistency and clarity necessary for internal MEAL functions.
A simple Excel-based tool is available to help record and communicate the required data in a structured manner. Such data is listed at the contract level, while showing the relationship between projects and contracts. Further details of the tool are presented in **Annex 2 in the worksheet named Post-Independent Review Data Summary**. The tool forms one sheet of a broader workbook and includes an example of its use.

● **A brief associated narrative summary outlining:**

  ● The IRT's overall perspective on the **strengths, weaknesses**, and **lessons learned** of the independent review process they have undertaken;

  ● As detailed in section 2.3 above, any specific concerns or issues that may have been alluded to in the report, but, despite potentially being important, were not addressed directly on this occasion because to have done so may have undermined the overall impact of the process;

  ● Suggestions and guidance on elements to consider while planning or conducting the **Dissemination Plan** and the **Independent Review Launch Event**. Elements include:

    ● What is the dissemination strategy proposed by the IRT?

    ● What key dissemination points cannot be omitted?

    ● How should the report be disseminated?

    ● Who is the target audience?

    ● What is the recommendation on the most suitable timing for the event?

    ● What is the recommendation on the most suitable channels to use?

  ● Suggestions and guidance on elements to consider while planning or conducting the **follow-up phase** of the independent review exercise. Elements include:

    ● What is the follow-up strategy proposed by the IRT?

    ● What key follow-up points cannot be omitted?

    ● What is the recommendation on the most suitable timing for the follow-up steps to take place?

    ● What is the recommendation on the most suitable means to use?

  ● Other perspectives that will help CoST to understand the independent review report itself, and

  ● Any suggestions about how a future independent review process could be improved.

This narrative summary should generally not exceed four sides of A4. Its aim is to record and convey relevant background information and other details known to the IRT that may not have been clearly communicated in the report. Such information will help to improve the clarity and accuracy with which the report is interpreted within CoST. As with all aspects of independent review, it must be factual, but these facts may include references to documented opinions or perspectives, such as media reports.

4.11 Learn Lessons

Approval and settlement of the final invoice for independent review services does not conclude the procurement process. The final stage involves reviewing each of the previous six stages to assess what went well, what could have been improved, and whether lessons can be learned to guide future improvements. These lessons should ideally be summarised in a concise report prepared by the CoST manager at the end of the procurement process, presented to the MSG, and made available to the International Secretariat.

A site visit in El Salvador

5 Common challenges encountered

The CoST Independent Review is a demanding process, and even experienced Independent Review Professionals (IRPs) can face significant challenges and setbacks, and make mistakes. These issues must be communicated when encountered, to enable all parties to work together to resolve them or, at the very least, reduce their impact.

5.1 Internal challenges

MISUNDERSTANDING THE NATURE OF THE COST INDEPENDENT REVIEW
A CoST Independent Review is unusual in that it requires a distinctive set of skills to be brought together to achieve an objective familiar to most professionals, but in a way that differs significantly from their usual approach. Every IRP must remember that their primary role is to shine a light on facts, helping them speak for themselves, rather than relying unduly on their professional judgement.

OVERCOMPLICATING MATTERS
A CoST Independent Review could not possibly provide meaningful insights into every aspect of a set of infrastructure projects, each of which is itself an immensely complex undertaking. In many cases an underlying problem is one of there being too much, rather than too little, data available. To avoid getting lost in detail, it is therefore necessary for the IRT to maintain a strategic overview, while drawing on professional experience and other pointers to decide whether, when and where more in-depth study may prove fruitful.

FAILING TO GIVE CREDIT WHERE IT IS DUE
Even in the most poorly managed or corruptly influenced project or sector, there are individuals on all sides (client, contractor, consultants, and citizens) who have recognised some of the problems and would like, if possible, to collaborate with others to address them. In some cases, significant underlying issues or concerns may even be mentioned in official documents. In such circumstances, it is important that the independent review report recognises this and does not imply that CoST has identified such issues for the first time. Conversely, CoST should, where appropriate, enable others (particularly government) to take credit for insights and recommendations that the independent review process has helped inspire and develop.

EXPRESSING ISSUES IN TERMS OF STAKEHOLDERS COMPETING FOR POWER
Under the CoST approach, the relationship between stakeholders is primarily framed in terms of mutual respect. This involves recognising different levels of competence and leveraging the best aspects of various fields of expertise, organisational cultures, and institutional backgrounds of key stakeholders. This approach, which differs significantly from one that hinges mainly on perceived power differences, is not driven by any specific ideology. Instead, it is adopted because it proves effective; people are much more likely to change behaviour (including abuse of power) when engaged with constructively. Such mutual respect forms one of the fundamental elements of trust and should be reflected in the language used in the independent review report.

NOT MAKING FULL USE OF THE OPPORTUNITY TO FACILITATE IMPROVEMENTS
The IRT is well-positioned to identify any feature or characteristic of the procuring entities (for example: work dynamics, organisational or bureaucratic structure, practices and procedures applied) that could help explain the occurrence of red flags or their underlying nature or cause. The IRT is also well-placed to identify examples of good practices that contribute to transparency and effective project delivery. Where possible, IRTs should pay close attention to these elements, as they may contribute to improving infrastructure governance and, in the case of good practices, serve as models for replication or adaptation in other projects.

CONFLICT OF INTEREST
Some IRPs may be wary of identifying issues that could be seen as implicit criticism of individuals or procuring entities – especially those who are friends or potential future clients. Or, for similar reasons, they may be reluctant to put into writing concerns they have verbally expressed to members of the Secretariat or MSG. Although risks related to such conflicts of interest can, to some extent, be avoided or mitigated before awarding an independent review-related

contract, it is not uncommon for some residual risk to remain. When this occurs, it is important to discuss it openly so that possible solutions can be identified. This might, for example, involve distancing the conflicted person from the situation of interest while still drawing on their relevant experience and insights.

5.2 External challenges

Challenges commonly encountered by an IRT include:

RELUCTANCE OF THE PROCURING ENTITIES TO PUBLISH INFORMATION.
Although primarily an issue related to data publication rather than independent review, this can pose a real problem in the early stages of a CoST Member. Ideally, there should have been a clear prior written commitment to publish data, which can be referenced politely. Requests for additional data should clearly differentiate between what is legally required, what has been explicitly agreed in writing, and remaining data points in the CoST IDS or OC4IDS. The approach to seeking missing data should itself aim to build trust. Ultimately, failure to disclose within a reasonable timeframe should simply be noted as a fact.

CREDIBILITY OF DATA
Some data may lack credibility. In such cases, it should, where feasible, be corroborated with information from other sources, including a site visit if applicable.

POLITICAL INTERFERENCE
This may take the form of pressure either to ignore or to highlight specific concerns. All such pressure should be politely but firmly ignored, maintaining an independent professional focus based on allowing the facts to speak for themselves. Strategically, from a CoST perspective, it is important to continually foster constructive relationships with a range of individuals with political influence, so that an increasing number of such people across the political spectrum come to understand and appreciate the independent nature of the CoST approach.

LIMITED FINANCIAL RESOURCES
It is unlikely that an IRT will have access to all the data and information it desires, or the time to thoroughly analyse it and prepare a compelling report. The key is to maintain an overview of how and whether to prioritise effort, and to focus on doing the basics well.

6 Independent Review Report Launch and Follow-Up

6.1 Purpose

The purpose of launching an independent review report at a high-profile public event is to convey its core messages more effectively. An effective launch draws on the findings and recommendations of a professionally prepared independent review report to stimulate sufficiently broad acceptance and appreciation to make an impact in terms of improved:

  i. Practices on specific projects that have been subject to independent review;

  ii. Policies in the sector; and

  iii. Perceptions of CoST's role as a trusted partner in facilitating improvements that benefit all stakeholders.

An independent review holds little to no value unless it contributes to impact. Some examples of CoST impact stories are available on the CoST website. In many cases, the impact can be directly attributed to how independent review findings and recommendations were prepared, filtered, and communicated.

6.2 Validation meeting

Given CoST's focus on allowing the facts to speak for themselves, it is of utmost importance that these facts are indisputable, no matter how awkward or potentially inconsistent they may be. To this end, the procuring entity should have the opportunity to comment on:

● **The accuracy or otherwise of the data on which the findings are based;**

● **The reasoning that gives rise to findings, and**

● **The reasonableness of the resulting recommendations.**

Ideally, the findings and recommendations of the independent review report will not come as a surprise to the procuring entity(ies), due to ongoing communication during the independent review process. However, even when such communication has been effective at a certain level within the procuring entity(ies), it may not have received endorsement from higher-level political and administrative figures.

A formal validation meeting is an effective way to achieve the necessary political buy-in. Its aim should be to achieve agreement about:

● **Underlying facts;**

● **Core findings and recommendations; and**

● **Specific prioritisation of messaging for the launch event that will optimise prospects for success.**

Such messaging may entail downplaying some findings and recommendations that could prove unduly contentious, while highlighting others where there is more scope for finding common cause between stakeholders. From an MSG perspective, the underlying principle is not to cover up unpalatable facts, but rather to ensure that the independent review report and its public launch have the highest probability of achieving all three aspects of stated purpose as detailed in 6.1 above.

In (very rare) cases where there is a procuring entity's insistence on an alternative interpretation of facts, that alternative perspective should also be summarised clearly and objectively, alongside the considered perspective of the IRT. Though reference may be made to this at the launch event, it should not be its main focus, which should remain on areas of agreement or at least acceptance.

6.3 Public Launch

PARTICIPATION

The public launch event should have as high a profile as possible, to communicate the core messages and associated narrative to the general public as well as to:

● **Government officials;**

● **Private companies working in the sector, and**

● **Civil society groups.**

To optimise this communication, it is important to include:

● **Media outlets;**

● **Academics; and**

● **Professional bodies.**

MSG members are expected to play an important role in inviting relevant stakeholders to participate. These should be as high-level as possible, ideally:

● **For the government, the Minister or Deputy Minister from the affected Ministry(s).** In addition to senior representatives of any procuring entity with projects that have been subject to independent review, it is helpful to invite other procuring entities that may in the future become more closely associated with CoST's publication of data and eventual independent review;

● **For the private sector, representatives of Associations of Consultants, Contractors, Transporters, etc;**

● **For civil society, leaders of groups focused on transparency and accountability in various aspects of public infrastructure procurement, including:**

  ● Planning;

  ● Programming and Budgeting; and

  ● Environmental and Social issues, including safety.

PROGRAMME

The details of the programme are best determined by the MSG in close consultation with key stakeholders, adhering to recognised good practice within the local context. This typically includes:

● **Welcome.** A short welcoming message from the government to highlight its endorsement of the CoST approach, as part of a broader strategy for improving sector performance.

● **Introductions.** Recognition of key stakeholders represented[6].

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[6] This will be influenced both by the maturity of the programme and by the likely focus of public interest in the report.

● **Presentation.** A summary presentation of the CoST approach, the independent review report findings, and its key recommendations. This presentation should have a clear, coherent narrative and ideally be complemented by engaging infographics that are easily understood, embraced, and replicated by the media and others.

● **Response from the government.** This should ideally include a reference to areas where the government is already taking corrective action, indicating acceptance of some further findings and recommendations, and suggesting that other findings and recommendations will be given serious consideration.

● **Question and Answer session.** This would be focused on the details of the independent review report, but may also include direct questions for the government representative.

● **Close.** The end of formal proceedings.

● **Media interviews.**

The formal part of such an event would not normally exceed one hour.

CONSISTENT MESSAGING

Careful preparation is vital for a launch event to meet its goals. Even if the independent review report is of the highest quality, the event could be undermined by inconsistent or inappropriate comments from any key participants.

CoST cannot determine what is said by the government official but should influence this not just through the content of prior discussions, but also through the constructive, respectful, independent, and professional manner in which those communications were undertaken.

When it comes to MSG members and IRT members, CoST should be considerably more direct. This involves the CoST manager consulting with the MSG and, when available, specialist support for:

● **Preparing a list of key messages to be communicated.**

● **Determining who should, and should not, ideally speak or be interviewed at the launch event; and**

● **Providing training, including undertaking a dry run of the event, to prepare appropriate responses to situations that may arise or questions that may be raised.**

It is essential that each MSG member and any member of the IRT who may speak at the launch:

● **Is familiar with the details of the independent review report;**

● **Understands and supports the findings and recommendations; and**

● **Appreciates that their role at the event is to support the application of the CoST approach of allowing the facts to speak for themselves, rather than making any associated judgments. This is particularly important for those whose role is typically (outside of their involvement in CoST) precisely one of making such judgements.**

In practice, it is inevitable and potentially advantageous that MSG members are free to express their opinions and share their distinctive perspectives. However, any such differences should ideally be a matter of emphasis rather than substance, and should be communicated in a way that aligns with the MSG's underlying collaborative approach.

TIMING

In deciding on the date of the public launch event, the CoST manager should, in consultation with the MSG, take account of:

● **The need to be confident that the independent review report will be completed, quality assured, and its core provisions validated by the procuring entities;**

● **The availability of suitably high-profile participants; and**

● **Other considerations, such as the possibility of coordinating the timing with**

  ● Local events such as a sector review conference, or

  ● International events such as a CoST independent review week.

6.4 Documentation

As with all aspects of the CoST approach, it is essential when launching an independent review report to execute the basics effectively and to avoid any risk of confusion, misunderstanding, or over-complication that could dilute or otherwise undermine the clarity of the findings and recommendations. An important principle to be applied in achieving this includes keeping, maintaining, and updating clear written records of:

● **Agreed strategies, plans, and approaches;**

● **Communication with stakeholders, and**

● **Decisions reached.**

Though some record-keeping will be included in the minutes of MSG meetings, further details will be stored elsewhere in the CoST Member's filing system. It can be beneficial to maintain a copy of all key documents related to a specific independent review process within a single file.

6.5 Follow-up

To optimise the chances of achieving impact, such documentation is particularly important regarding agreements made with procuring entities about findings and recommendations. Whenever these are discussed, CoST should send to the procuring entity(ies) a follow-up written communication that clearly and fairly outlines what has been agreed and what remains open for further discussion. This facilitates collaboration towards achieving quick wins while ensuring that other important issues remain on the agenda for potential further consideration in future independent review reports.

Documentation retained by the CoST Member should be referenced in the ToR of subsequent independent review processes involving the same procuring entities. This will help ensure that it becomes standard practice for the CoST independent review to include a factual update on the status of previous recommendations made. As with the original recommendations, any statements made in the name of CoST regarding progress in implementing recommendations should be factual and non-judgmental. Ideally, the process of following up on such recommendations should not be confined to independent review reports but should become a standard agenda item for ongoing CoST communication and engagement with the relevant procuring entities and others.

The CoST Manager should track the recommendations from independent reviews and the responses from the procuring entity(ies), incorporating these into action plans and regularly reporting on the procuring entities' actions to the CoST International Secretariat for MEAL purposes.

7 Annexes

Annex 1: Overview of available tools, checklists, and other resources
Annex 2: Independent Review Excel Tool
Annex 3: Protocol for Site Visits
Annex 4: Quality Verification List for Independent Review Report
Annex 5: Infographics Gallery
Annex 6: Sample Project Execution Plan (PEP)
Annex 7: Sample Request for Proposal
Annex 8: Sample Terms of Reference
Annex 9: Independent Review Report – Project Summary Table

Annex 1: Overview of available tools, checklists and other resources

A: Tools described in this Manual.
These include tools referred to in the text and illustrated in the different worksheets that comprise **Annex 2** Excel Independent Review Tool. Most include both a template and an example of a completed sheet. The exception is the Worksheet named *Linear Progress Monitoring Tool*, which is not so much a tool for direct use by an IRT but rather an example of a type of tool commonly used for project management purposes, about which IRTs need to be aware. Each tool is available as a separate worksheet of the Excel file associated with this Manual and can be downloaded here. Should you wish to modify part of the workbook, an explanatory request for the password should be sent to cost@infrastructuretransparency.org.

B: Associated Guidance Note
Prepared in parallel with this Manual, the updated Independent Review Guidance Note offers a brief overview of what the CoST Independent Review is, and is not, about. Therefore, it is a suitable resource to serve as a general introduction for stakeholders (including procuring entity staff) who require an overview of the subject without delving into details.

C: Other tools and checklists developed by individual CoST Members
In the course of their activities, various CoST Members have developed tools and checklists to help ensure that they build on and extend good practice in a properly structured way. Although often well regarded locally, these are not necessarily entirely suitable for wider application. Some of the older manuals might also conflict with the latest CoST thinking. Therefore, any manuals referred to by other CoST Members should first be critically reviewed and adapted as needed. This might, for example, involve only using or modifying part of a tool rather than the whole.

In addition to elements of publication of data and the CoST Independent Review Manuals, specific examples of helpful available resources include:

- **Uganda.** Infrastructure Monitoring Tool (IMT). Published in 2018 by CoST Uganda, this resource includes a wealth of questions and checklists that can, where appropriate, be used during an independent review process. A PDF version of the IMT is available for download here, and a short video describing an associated online version (e-IMT) is available here.

- **Central America.** Building on the CoST Guatemala Operations Manual prepared in 2012, CoST Honduras in 2017 developed its own **Independent Review Manual**. Spanning 89 pages, it includes numerous forms and checklists, some of which could be usefully adapted to other contexts. Drawing on aspects of this, CoST El Salvador in 2018 created a more concise manual.

Annex 2: Independent Review Excel Tool

WORKSHEET 1: ACTS TOOL TO HELP IDENTIFY LIKELY AREAS OF INTEREST

This tool examines the interaction between four key drivers of good performance in a public infrastructure project: Capacity, Accountability, Trust, and an enabling institutional and legal Setting (ACTS). The tool can help identify weaknesses within any of these factors that contribute to successful performance, as shown in the following figure.

The purpose of the ACTS is to determine which of the 12 sub-drivers are only partially present or completely absent. When a weakness is identified, it may indicate a driver of inefficiency, mismanagement, or corruption, rather than of performance. This helps to highlight areas of risk.

Ideally, it would be completed by various well-informed stakeholders, such as clients, contractors, and consultants, as well as by others with experience of scrutinising project performance. At its simplest, however, if undertaken honestly and professionally, it can still work well even if only completed by a single well-informed individual familiar with the sector.

ACCOUNTABILITY – Makes it happen

A
- Quality management
- Transparency
- Performance monitoring

CAPACITY – Makes it possible

C
- Finance staff & equipment
- Clear operating procedures
- Skills & experience

T
- Shared values & vision
- Mutual respect
- Confidence in fair contracts & procurement processes

TRUST – Makes it flourish

S
- Institutional clarity
- Rule of law fairly applied
- Good performance rewarded

Enabling institutional & legal Setting – Allows it to continue

Further details about the tool, including specific guidance regarding its use, are provided in the form of input messages associated with individual cells. These appear when the cursor is held over the cell in question.
Click here to download the tool.

Assessment of perceived drivers of good performance

Mapping drivers of performance:		How to use this tool. This tool provides a structured means of mapping and better understanding the drivers of good performance of an entity and its processes. The first column lists 12 drivers of good performance. Click on a pale cell for a more detailed explanation. Textured cells offer drop-down menus.		
Entity being assessed:		Assessed by:		Date:
DRIVERS OF PERFORMANCE	**Assessment**	**Elaboration**		
CAPACITY makes it possible	Yes, Partial, or No?	Comments/explanation		
Finance staff & equipment				
Clear operating procedures				
Skills and experience				
ACCOUNTABILITY: makes it happen	Yes, Partial, or No?	Comments/explanation		
Quality management				
Transparency				
Performance monitoring				
TRUST makes it flourish	Yes, Partial, or No?	Comments/explanation		
Shared values and vision				
Good faith and mutual respect between stakeholders				
Confidence in fair contracts and tender management processes				
Enabling institutional SETTING makes it last	Yes, Partial, or No?	Comments/explanation		
Institutional clarity				
Rule of law fairly applied				
Good performance rewarded				
Additional comments:				
How to interpret and apply the result of this exercise	In an ideal entity, each of the drivers of performance is fully evident. This is however rarely the case, and the degree to which any one of the listed sub-drivers is weak or absent indicates a heightened risk of inefficiency, mismanagement or corruption.			

WORKSHEET 2: TOOL TO HELP ASSESS THE COMPLETENESS OF PROACTIVE PUBLICATION OF DATA

This tool serves as a simple aid to record proactively published data, identify its location, assess the ease of access on a scale of High, Medium, Low, and indicate whether it is based on the CoST IDS or OC4IDS. Resulting scores (in yellow) are then generated automatically. Click here to download the tool.

Assessment of the completeness of proactive disclosure (project level, and contract level)

PROJECT:			ASSESSOR:			DATE:		
Project Phase	**Project data item**	**Data disclosed**	**Source of data**	**Location of data**	**Ease of Access**	**IDS**	**OC4IDS**	
Project Identification (7)	Project reference number							
	Project owner							
IDS 0%	Sector, subsector							
OC4IDS 0%	Project name							
Ease of Access -	Project Location							
	Purpose							
	Project description							
Project Preparation (7)	Project Scope (main output)							
	Environmental impact							
IDS 0%	Land and settlement impact							
OC4IDS 0%	Contact details							
Ease of Access -	Funding sources							
	Project Budget							
	Project budget approval date							
Project Completion (6)	Project status (current)							
	Completion cost (projected)							
IDS 0%	Completion date (projected)							
OC4IDS 0%	Scope at completion (projected)							
Ease of Access -	Reasons for project changes							
	Reference to audit and evaluation reports							
Instructions: Enter data into pale cells. Click on cells for further instructions. Invalid entry in Location of data if cell highlighted as RED.			Summary of ease of access and disclosure rates: (At project level only)		-	0%	0%	

CONTRACT:			ASSESSOR:			DATE:		
Contract Phase	**Contract data item**	**Data disclosed**	**Source of data**	**Location of data**	**Ease of Access**	**IDS**	**OC4IDS**	
Tender Management (14)	Procuring entity							
	Procuring entity contact details							
IDS 0%	Procurement process							
OC4IDS 0%	Contract type							
Ease of Access -	Contract status (current)							
	Number of firms tendering							
	Cost estimate							
	Contract administration entity							
	Contract title							
	Contract firm(s)							
	Contract price							
	Contract scope of work							
	Contract start date							
	Contract duration							
Implementation (6)	Variation to contract price							
	Escalation of contract price							
IDS 0%	Variation to contract duration							
OC4IDS 0%	Variation to contract scope							
Ease of Access -	Reasons for price changes							
	Reasons for scope and duration changes							
Instructions: Enter data into pale cells. Click on cells for further instructions. Invalid entry in Location of data if cell highlighted as RED.			Summary of ease of access and disclosure rates: (at above contract level only)		-	0%	0%	
Note: Taken together, the above tables provide an overview of the project and one contract, typically the main works contract. To assess disclosure rates on other contracts, use additional versions of the lower table only			Summary of ease of access and disclosure rates: (overall for project level and the contract included above)		-	0%	0%	

Infrastructure Transparency Initiative

WORKSHEET 3: TOOL TO HELP EVALUATE THE ACCURACY OF PROACTIVE PUBLICATION OF DATA

This tool records the IRT's judgement as to the accuracy or otherwise of each item of proactively published data. Input messages provide further instructions, drop-down menus are provided where appropriate, and the results of associated calculations are shown in yellow. Click here to download the tool.

Assessment of the completeness of proactive disclosure (project level, and contract level)

PROJECT:		ASSESSORS:			DATE:		
Project Phase	**Project data item**	**Data disclosed**	**Location of data**	**Source of Data**	**Dislosure score** / **Assessors**	**IDS**	**OC4IDS**
Project Identification (7)	Project reference number						
	Project owner						
IDS Completeness 0%	Sector, subsector						
OC4IDS Completeness 0%	Project name						
IDS Disclosure rate 0%	Project Location						
Ease of Access -	Purpose						
	Project description						
Project Preparation (7)	Project Scope (main output)						
	Environmental impact						
IDS Completeness 0%	Land and settlement impact						
OC4IDS Completeness 0%	Contact details						
IDS Disclosure rate 0%	Funding sources						
Ease of Access -	Project Budget						
	Project budget approval date						
Project Completion (6)	Project status (current)						
	Completion cost (projected)						
IDS Completeness 0%	Completion date (projected)						
OC4IDS Completeness 0%	Scope at completion (projected)						
IDS Disclosure rate 0%	Reasons for project changes						
Ease of Access -	Reference to audit and evaluation reports						
Instructions: Enter data into pale cells. Click on cells for further instructions.		Summary of ease of access and disclosure rates: (At project level only)				0%	0%

CONTRACT:		ASSESSOR:			DATE:		
Contract Phase	**Contract data item**	**Data disclosed**	**Location of data**	**Comment: Source of Data**	**Dislosure score** / **Assessors**	**IDS**	**OC4IDS**
Tender Management (14)	Procuring entity						
	Procuring entity contact details						
IDS Completeness 0%	Procurement process						
OC4IDS Completeness 0%	Contract type						
IDS Disclosure rate 0%	Contract status (current)						
Ease of Access -	Number of firms tendering						
	Cost estimate						
	Contract administration entity						
	Contract title						
	Contract firm(s)						
	Contract price						
	Contract scope of work						
	Contract start date						
	Contract duration						
Implementation (6)	Variation to contract price						
	Escalation of contract price						
IDS Completeness 0%	Variation to contract duration						
OC4IDS Completeness 0%	Variation to contract scope						
IDS Disclosure rate 0%	Reasons for price changes						
Ease of Access -	Reasons for scope and duration changes						
Instructions: Enter data into pale cells. Click on cells for further instructions.		Summary of ease of access and disclosure rates: (at above contract level only)				0%	0%
Note: Taken together, the above tables provide an overview of the project and one contract, typically the main works contract. To assess disclosure rates on other contracts, use additional versions of the lower table only		Summary of ease of access and disclosure rates: (overall for project level and the contract included above)				0%	0%

WORKSHEET 4: TOOL TO HELP EVALUATE THE ACCURACY OF PROACTIVE PUBLICATION OF DATA

This tool records the IRT's judgement as to the accuracy or otherwise of each item of proactively published data. Input messages provide further instructions, drop-down menus are provided where appropriate, and the results of associated calculations are shown in yellow. Click here to download the tool.

Assessment of the accuracy of proactive disclosure (project level, and contract level)

PROJECT:		ASSESSOR:		DATE:					
Project Phase		**Project data item**	**Perceived Accuracy**	**Comment**	**P**	**I**	**U**	**M**	**Accuracy**
Project Identification (7)		Project reference number							
		Project owner							
Plausible (P)	0%	Sector, subsector							
Inconsistent (I)	0%	Project name							
Implausible (U)	0%	Project Location							
[missing] (M)	0%	Purpose							
Accuracy	0%	Project description							
Project Preparation (7)		Project Scope (main output)							
		Environmental impact							
Plausible (P)	0%	Land and settlement impact							
Inconsistent (I)	0%	Contact details							
Implausible (U)	0%	Funding sources							
[missing] (M)	0%	Project Budget							
Accuracy	0%	Project budget approval date							
Project Completion (6)		Project status (current)							
Plausible (P)	0%	Completion cost (projected)							
Inconsistent (I)	0%	Completion date (projected)							
Implausible (U)	0%	Scope at completion (projected)							
[missing] (M)	0%	Reasons for project changes							
Accuracy	0%	Reference to audit and evaluation reports							
Instructions: Enter data into pale cells. Click on cells for further instructions.				Summary of accuracy assessments at project level (as %)	0%	0%	0%	0%	0%

CONTRACT		ASSESSOR:		DATE:					
Contract Phase		**Contract data item**	**Perceived Accuracy**	**Comment**	**P**	**I**	**U**	**M**	**M**
Tender Management (14)		Procuring entity							
		Procuring entity contact details							
Plausible (P)	0%	Procurement process							
Inconsistent (I)	0%	Contract type							
Implausible (U)	0%	Contract status (current)							
[missing] (M)	0%	Number of firms tendering							
Accuracy	0%	Cost estimate							
		Contract administration entity							
		Contract title							
		Contract firm(s)							
		Contract price							
		Contract scope of work							
		Contract start date							
		Contract duration							
Implementation (6)		Variation to contract price							
Plausible (P)	0%	Escalation of contract price							
Inconsistent (I)	0%	Variation to contract duration							
Implausible (U)	0%	Variation to contract scope							
[missing] (M)	0%	Reasons for price changes							
Accuracy	0%	Reasons for scope and duration changes							
Instructions: Enter data into pale cells. Click on cells for further instructions.				Summary of accuracy assessments at contract level (as %)	0%	0%	0%	0%	0%
Note: Taken together, the above tables provide an overview of the project and one contract, typically the main works contract. To assess accuracy rates on other contracts, use additional versions of the lower table only				Summary of accuracy assessments (as %) : (overall for project level and the contract included above)	0%	0%	0%	0%	0%

WORKSHEET 5: TOOL TO HELP ASSESS A PROCURING ENTITY'S RESPONSE TO QUERIES ABOUT PROACTIVE PUBLICATION OF DATA

This tool helps keep a record of the responsiveness or otherwise of procuring entities to queries raised by the IRT in relation to the completeness or accuracy of proactively published data. Click here to download the tool.

Assessment of PE responses to queries related to proactive disclosure (project level, and contract level)

PROJECT:				ASSESSOR:				DATE:		
Project Phase	Project data item	Data disclosed		Perceived accuracy	Issue raised with PE	Additional Comment	Date raised	Comment from PE		Date resolved
Project Identification (7)	Project reference number									
	Project owner									
	Sector, subsector									
	Project name									
	Project Location									
	Purpose									
	Project description									
Project Preparation (7)	Project Scope (main output)									
	Environmental impact									
	Land and settlement impact									
	Contact details									
	Funding sources									
	Project Budget									
	Project budget approval date									
Project Completion (6)	Project status (current)									
	Completion cost (projected)									
	Completion date (projected)									
	Scope at completion (projected)									
	Reasons for project changes									
	Reference to audit and evaluation reports									

Instructions: Enter data into pale cells. Click on cells for further instructions.

CONTRACT:				ASSESSOR:				DATE:		
Contract Phase	Contract data item			Perceived accuracy	Issue raised with PE	Comment if "Other"	Date raised	Comment		Date resolved
Tender Management (14)	Procuring entity									
	Procuring entity contact details									
	Procurement process									
	Contract type									
	Contract status (current)									
	Number of firms tendering									
	Cost estimate									
	Contract administration entity									
	Contract title									
	Contract firm(s)									
	Contract price									
	Contract scope of work									
	Contract start date									
	Contract duration									
Implementation (6)	Variation to contract price									
	Escalation of contract price									
	Variation to contract duration									
	Variation to contract scope									
	Reasons for price changes									
	Reasons for scope and duration changes									

Instructions: Enter data into pale cells. Click on cells for further instructions.

Note: Taken together, the above tables provide an overview of the project and one contract, typically the main works contract. To assess accuracy rates on other contracts, use additional versions of the lower table only

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WORKSHEET 6: TOOL TO HELP RECORD AND ASSESS THE STATUS OF REACTIVE PUBLICATION OF DATA

This simple tool helps maintain a record of reactive publication of data by a procuring entity in response to requests made by the IRT. Analysis of overall responsiveness is then calculated and presented in yellow.
Click here to download the tool.

Assessment of the responsiveness of reactive disclosure (project level, and contract level)

PROJECT:		ASSESSOR:				DATE:			
Project Phase	**Project data item**	Date requested	Date received	Days	Comment		Assessors	IDS	OC4IDS
Identification and Preparation (8)	Multi-year programme & Budget								
	Project brief or Feasibility study								
% of Requested: -	Environmental and social impact assessment								
% of Total: 0%	Resettlement and compensation plan								
IDS Reactive Disclosure Rate: 0%	Project officials and roles								
	Financial agreement								
	Procurement plan								
	Project approval decision								
Completion (6)	Implementation progress reports								
	Budget amendment decision								
% of Requested: -	Project completion report								
% of Total: 0%	Project evaluation report								
IDS Reactive Disclosure Rate: 0%	Technical audit reports								
	Financial audit reports								
REACTIVE RATES AT PROJECT LEVEL									
% of Requested: -	COMMENTS (Project level)								
% of Total: 0%									
IDS Reactive % 0%									

NOTE: If reactive disclosure items have been disclosed proactively, add a comment, and enter the same date in the "date requested" and "date received" columns.

CONTRACT:		ASSESSOR:				DATE:			
Contract Phase	**Contract data item**	Date requested	Date received	Days	Comment		Assessors	IDS	OC4IDS
Tender Management (5)	Contract officials and roles								
	Procurement method								
% of Requested: -	Tender documents								
% of Total: 0%	Tender evaluation results								
IDS Reactive Disclosure Rate: 0%	Project design report								
Contract (3)	Contract agreement and conditions								
% of Requested: -	Registration and ownership of firms								
% of Total: 0%	Specifications and drawings								
IDS Reactive Disclosure Rate: 0%									
Implementation (5)	List of variations, changes, amendments								
	List of escalation approvals								
% of Requested: -	Quality assurance reports								
% of Total: 0%	Disbursement records or payment certificates								
IDS Reactive Disclosure Rate: 0%	Contract amendments								
REACTIVE RATES AT CONTRACT LEVEL									
% of Requested: -	COMMENTS (Contract level)								
% of Total: 0%									
IDS Reactive % 0%									

NOTE: If reactive disclosure items have been disclosed proactively, add a comment, and enter the same date in the "date requested" and "date received" columns.

OVERALL REACTIVE RATES									
% of Requested: -	GENERAL COMMENTS								
% of Total: 0%									
Reactive %: 0%									

Note: *Taken together, the above tables provide an overview of the project and one contract, typically the main works contract. To assess accuracy rates on other contracts, use additional versions of the lower table only*

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WORKSHEET 7: TOOL TO HELP EVALUATE THE STRENGTH OF SELECTED MANAGEMENT PROCESSES

Click here to download the tool.

Assessment of the strength of selected management processes

CONTRACT:		ASSESSOR:		DATE:		TOTALS	

Instructions: Use the drop-down menus to select "High", "Medium", "Low" or "None" based on the criteria listed for that row. Then add a brief justification in the adjacent comment box

		Quality Management		Environmental & Social Protection		Health & Safety		Rank	%
Instructions to bidder		Assesment	Comment	Assesment	Comment	Assesment	Comment		
HIGH: (3 pts)	The instructions to bidders include a specific requirement to comply with one or more recognised international standards.								
MEDIUM: (2 pt)	The instructions to bidders include a specific requirement to comply with a relevant national standard							0	0%
LOW: (1 pt)	The instructions to bidders include a specific requirement, but this falls short of the relevant national standard								
NONE: (0 pts)	The instructions to bidders do not make any reference to this aspect of good practice								
Contract documents		Assesment	Comment	Assesment	Comment	Assesment	Comment		
HIGH: (3 pts)	The contract includes a specific requirement to comply with one or more recognised international standards.								
MEDIUM: (2 pt)	The contract includes a specific requirement to comply with a relevant national standard							0	0%
LOW: (1 pt)	The contract includes a requirement, but this falls short of the relevant national standard								
NONE: (0 pts)	The contract does not make any reference to this aspect of good practice								
Site visit		Assesment	Comment	Assesment	Comment	Assesment	Comment		
HIGH: (3 pts)	Site staff indicate an awareness of what constitutes good practice and are observed as generally putting it into effect								
MEDIUM: (2 pt)	Examples of good practice are observed, but also some evident shortcomings that are not being addressed							0	0%
LOW: (1 pt)	There are indications of a low level of awareness of good practice, and multiple examples noted of bad practice								
NONE: (0 pts)	Significant cases of bad practice are observed, and noted as being allowed to continue without being addressed by site management								
TOTALS %		0 0%		0 0%		0 0%			

WORKSHEET 8: TOOL TO HELP EVALUATE THE STATUS OF PAST RECOMMENDATIONS

Click here to download the tool.

Assessment of status of recommendations made in previous assurance reports

A:	PROJECT Level: Has CoST previously made recommendations related to this PROJECT? Answer Yes or No in the box to the right. If Yes - then provide date and name of assurance report	Yes/No	Date	Name/reference of assurance report, or other reference

Previous recommendations made at the level of this PROJECT — Degree of implementation -

Ref	Summary of recommendation	Directed at:	None	Low	Medium	High	Comments
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Totals	0		0	0	0	0	Further general comment (if any) about project-level recommendations

A message will appear to the right of this cell field if any record is missing essential data. Comments should be included where appropriate but are not considered essential.

B:	HIGHER Level: Has CoST previously made broader recommendations related to this SECTOR? Answer Yes or No in the box to the right. If Yes - then provide date and name of assurance report	Yes/No	Date	Name/reference of assurance report, or other reference
		YES		Fisrt Assurance Report

Previous recommendations made at the level of this SECTOR — Degree of implementation -

Ref	Summary of recommendation	Directed at:	None	Low	Med	High	Comments
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Totals	0		0	0	0	0	Further general comment (if any) about higher-level recommendations

A message will appear to the right of this cell field if any record is missing essential data. Comments should be included where appropriate but are not considered essential.

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WORKSHEET 9: POST-INDEPENDENT REVIEW DATA SUMMARY

Click here to download the tool.

Post assurance data summary

ASSURANCE PROCESS									DATA ENTERED BY:				DATE:		
Record	Project reference and name *(repeat entries if necessary)*	Contract reference and name	Procuring Entity	Sub-sector	No. of bidders	Project status	General scope	Primary funding source	Projected final cost (US$)		Projected final duration (days)		Deviation		Further details and comments
									At start	during assurance	At start	During assurance	Cost %	Time %	
A															
B															
C															
D															
E															
F															
G															
H															
I															
J															

Record (cont'd)	Contract reference and name	Areas of concern			(for Works contracts only) Employment data disaggregated by gender			Institutionalised community engagement?		Related CoST social accountability measures (if any) involving beneficiaries			Further details and comments
		Main area (from drop down list)	Secondary area (from drop-down list)	Comment (including "other" as free text)	Required in contract?	Disclosed?	Female % if disclosed	Project preparation	Project works	Linked with assurance	Following assurance	Relevant findings	
A													
B													
C													
D													
E													
F													
G													
H													
I													
J													

WORKSHEET 10: TENDER MANAGEMENT

Click here to download the tool.

Tender management process

ASSURANCE PROCESS												DATA ENTERED BY:		DATE:	
Record	Project reference and name *(repeat entries if necessary)*	Contract reference and name	Procurement Entity	Sub-sector	Scope of works	Unit Cost ($/unit)						Time to Award (days)			
						Quantity	Unit	Contract Value ($)	Unit Cost	Project Scope description		Evaluation Completion Date	Award Notification Date	Time to Award (days)	
A															
B															
C															
D															
E															
F															
G															
H															
I															
J															

WORKSHEET 11: TOOL TO HELP EVALUATE THE COMPLETENESS OF ECONOMIC AND FINANCIAL SUSTAINABILITY

Click here to download the tool.

Assessment of the economic and financial sustainability

PROJECT:		ASSESSOR:		DATE:		
Project Phase	**Project data item**	**Data disclosed**	**Location of data**	**Ease of Access**	**IDS**	**OC4IDS**
Identification (1)	Procurement Strategy					
Preparation (8)	Life-cycle cost					
	Life-cycle cost calculation methodology					
	Funding source for preparation					
	Budget for preparation					
	Cost-benefit analysis					
	Value for money					
	Asset lifetime					
	Budget projections					
Implementation (3)	Funding source for implementation					
	Budget for implementation					
	Budget shortfall					
Operation & Maintenance (3)	Funding source for maintenance					
	Budget for maintenance					
	Maintenance plan or program					
Instructions: Enter data into pale cells. Click on cells for further instructions. Navigate to the data dictionary from the dashboard to obtain detailed descriptions of each of the data points		Summary of ease of access and disclosure rates:		-	0%	0%

WORKSHEET 12: TOOL TO HELP EVALUATE THE COMPLETENESS OF SOCIAL SUSTAINABILITY

Click here to download the tool.

Assessment of social sustainability

PROJECT:		ASSESSOR:		DATE:		
Project Phase	**Project data item**	**Data disclosed**	**Location of data**	**Ease of Access**	**IDS**	**OC4IDS**
Project Identification (5)	Number of beneficiaries					
	Inclusive design					
	Indigenous land					
	Public consultation meetings					
	Land compensation budget					
Tender Management (2)	Labor budget					
	Health and safety certifications					
Implementation (7)	Inclusive implementation					
	Public consultation meetings					
	Labor obligations					
	Workers' accidents					
	Construction materials testing					
	Building inspections					
	Jobs generated					
Operation & Maintenance (1)	Jobs generated					
Instructions: Enter data into pale cells. Click on cells for further instructions. Navigate to the data dictionary from the dashboard to obtain detailed descriptions of each of the data points		Summary of ease of access and disclosure rates: (at above contract level only)		-	0%	0%

WORKSHEET 13: TOOL TO HELP EVALUATE THE COMPLETENESS OF INSTITUTIONAL SUSTAINABILITY
Click here to download the tool.

Assessment of institutional sustainability

PROJECT:		ASSESSOR:		DATE:		
Project Phase	**Project data item**	**Data disclosed**	**Location of data**	**Ease of Access**	**IDS**	**OC4IDS**
Project Identification (5)	Policy coherence					
	Freedom-of-information requests					
	Answers to freedom-of-information requests					
	Lobbying transparency					
	Sustainable subsectors					
Preparation (3)	Freedom-of-information requests					
	Answers to freedom-of-information requests					
	Risk management plans					
Tender Management (5)	Freedom-of-information requests					
	Answers to freedom-of-information requests					
	Beneficial ownership					
	Sustainability criteria					
	Anti-corruption certifications					
Implementation (4)	Freedom-of-information requests					
	Answers to freedom-of-information requests					
	Independent monitoring					
	Performance monitoring					
Completion (2)	Freedom-of-information requests					
	Answers to freedom-of-information requests					
Operation & Maintenance (2)	Freedom-of-information requests					
	Answers to freedom-of-information requests					
Decommision (2)	Freedom-of-information requests					
	Answers to freedom-of-information requests					
Instructions: Enter data into pale cells. Click on cells for further instructions. Navigate to the data dictionary from the dashboard to obtain detailed descriptions of each of the data points		Summary of ease of access and disclosure rates:		-	0%	0%

WORKSHEET 14: TOOL TO HELP EVALUATE THE COMPLETENESS OF ENVIRONMENTAL SUSTAINABILITY
Click here to download the tool.

Assessment of Environmental sustainability

PROJECT:		ASSESSOR:		DATE:		
Project Phase	**Project data item**	**Data disclosed**	**Location of data**	**Ease of Access**	**IDS**	**OC4IDS**
Preparation (8)	Environmental impact category					
	Environmental measures					
	Environmental licenses and exemptions					
	Protected area					
	Conservation measures					
	Climate and disaster risk assessment					
	Climate measures					
	Forecast of greenhouse gas					
Tender Management (1)	Environmental certifications					
Implementation (3)	Environmental measures					
	Environmental licenses and exemptions					
	Conservation measures					
Operation & Maintenance (2)	Environmental licenses and exemptions					
	Climate measures					
Decommision (2)	Decommissioning plans					
	Decommissioning cost forecast					
Instructions: Enter data into pale cells. Click on cells for further instructions. Navigate to the data dictionary from the dashboard to obtain detailed descriptions of each of the data points		Summary of ease of access and disclosure rates:		-	0%	0%

WORKSHEET 15: TOOL TO HELP EVALUATE THE COMPLETENESS OF CLIMATE FINANCE DATA POINTS

Click here to download the tool.

Assessment of Climate Finance

PROJECT:		ASSESSOR:		DATE:		
Project Phase	**Project data item**	**Data disclosed**	**Location of data**	**Ease of Access**	**IDS**	**OC4IDS**
Identification (6)	Climate objective					
	Financial instrument					
	Climate transformation					
	Climate finance decision making					
	Nationally Determined Contributions					
	Paris Agreement					
Preparation (13)	Beneficiaries					
	Amount of investments					
	Funding source					
	Green Climate Fund Accredited Entity					
	Accredited entity type					
	Project preparation costs					
	Project preparation period					
	Project approval period					
	Ratio of co-finance					
	Terms of climate finance					
	Carbon efficiency					
	Non-climate co-benefits					
	Public consultations meetings					
Implementation (7)	Disbursements records					
	Type of project monitoring					
	Performance monitoring					
	Reporting period					
	Oversight reports					
	Independent monitoring					
	Independent evaluation					
Operation & Maintenance (2)	Impact measurement					
	Carbon footprint					
Decommision (5)	Infrastructure assets to be decommissioned					
	Decommission period					
	Decommission plan					
	Carbon decommission savings					
	Decommission mitigation plan					
Instructions: Enter data into pale cells. Click on cells for further instructions. Navigate to the data dictionary from the dashboard to obtain detailed descriptions of each of the data points		Summary of ease of access and disclosure rates:		-	0%	0%

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WORKSHEET 16: EXAMPLE OF A LINEAR PROGRESS MONITORING TOOL

Click here to download the tool.

Example of a Linear Progress Monitoring Tool used weekly on a major road project

| | | | | | to | | | | | | | as on: | 10 Oct 2019 |
| | | | | | | | | | | | date of previous report: | 03 Oct 2019 | 7 days since previous report |

										%	This	Previous	Production rate
CHAINAGE (km)	0	10	20	30	40	50	60	70	80	90		cumulative	
Access & clearance											100%	90.00	90.00	- km/wk
Culverts – Planned / Actual											94%	118.00	118.00	0.0 culv per week
Bridges											93%	290.00	286.00	4.00 m/wk
Embankment											98%	88.20	88.00	0.20 km/wk
Prime Coat											52%	46.70	46.70	- km/wk
Sub-base											84%	75.80	75.40	0.40 km/wk
Cement Treated Base (CTB)											58%	52.50	50.50	2.00 km/wk
Asphaltic Concrete (AC)											14%	12.50	8.20	4.30 km/wk
Shoulders											23%	21.00	21.00	- km/wk
Finishing											0%		0.00	- km/wk

KEY COMMENTS

1. Improved compaction and thickness being achieved on AC. Construction traffic running on section not yet approved.
2. Stricter quality control for AC has this week resulted in longer mixing times at AMP, & impooved AC thickness and compaction.
3. Frequent breakdowns of CTB plant, and of haulage equipment. *** studying reasons for differences in CTB properties from km 6 and km 85
4. Bitumen tested on site. Results encouraging, but final approval will depend on consistency with ******* lab results (expected by mid-October)
5. Safety issues noted related to working at height, and extreme exposure to cement dust

Discrepancies

Contractor reports 23 km of shoulders, yet show none on their own linear progress chart. This is probably because it is awaiting testing
Contractor reports 21 Borrow Pits restored, from a total of 42. Consultant reports 10 approved, from a total of 54, with substantial progress on 27
Contractor reported % progress for each item appears to be rounded up - eg 58.3% progress for CTB is reported as 59%

Narrative Comments.

Progress inhibited this week due to breakdowns (CTB), long haul distances (AC) and improved quality control

This tool is for illustrative purposes only. Underlying formulae need to be developed based on priced BoQ

Critical Activities. CTB and Asphalt Paving Works. Stone pitching / lined drains could become critical if methodology not agreed soon.

cumulative progress as reported	56.42%
Interim Payment Certificate (IPC) progress as reported	38.05%
Borrow Pit reinstatement as reported	Approved 21 No. 50% % of 42
Lined drains progress as reported	Approved 0 No. 0% % of 16 km

Instructions for completion:

a) Data related to progress achieved should be entered in cells shaded as _____ Other fields are locked and should not be changed

b) For each activity, each cell represents 1 km. To reflect % completion of each activity on each 1 km length, enter a figure between 0 (no progress) and 1 (complete)

c) To make key comments related to specific chainages, enter the comment number under the chainage, cross-referred to the comment itself in the comments section.

d) Reallocations between box culverts and pipe culverts are indictated by an ____ to denote a culvert that is no longer being provided.

e) SHADING KEY: Works not required, or completed under prior contract: ____ 1 - 50%: ____ 51-99%: ____ 100%: ____

f) Further instructions will appear in top left corner of screen when cell is selected

| Prepared by: | IE. Minor discrepancies remain | Date: | 10-Oct | Approved by: | | Date: | |

Annex 3: Protocol for site visits to public infrastructure projects

A protocol for site visits to public infrastructure projects is provided. In this protocol, the Independent Review Team will find useful information related to the elements to review and how to interact with the infrastructure project participants. Click here to download the tool.

Annex 4: Quality Verification List for Independent Review Report

This simple tool provides a list to verify the quality of the independent review report. Click here to download the tool.
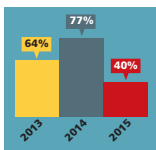
Annex 5: Infographics Gallery

This document includes a series of infographics previously used in other reports and can serve as a source of inspiration. Click here to download the gallery.

Annex 6: Sample Project Execution Plan

This file provides a template for completing the Project Execution Plan.

The Project Execution Plan that documents the plan of action for the Independent Review Process and allows the CoST manager to plan and control:
- Scope
- Budget
- Risk
- Schedule
- Quality
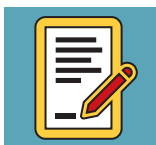- Stakeholders   Click here to download the tool.

Annex 7: Sample Request for Proposal

A template for completing the Request for Proposal for the invitation to submit offers. Click here to download the tool.

Annex 8: Sample Terms of Reference

A template of Terms of Reference that specifies the services to be requested from the party performing the independent review assignment is provided. Click here to download the tool.

Annex 9: Independent Review Report – Project Summary Table

This tool assists in developing the independent review report – Project Summary Table, which must be included in the IRT deliverables. Click here to download the tool.

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▶ **Construction Sector Transparency Initiative (CoST)**