

## Annex 10. Audit Trail

Author	#	Location	Comment	Response
AF	1	Cover page	Cover page should include all relevant information as per the template.	All relevant information contained in cover page. Please refer to Evaluation Office (2012) Guidance for Conducting Terminal Evaluations of UNDP-Supported, GEF-Financed Projects, Annex 2 Terminal Evaluation Terms of Reference, page 36
MGP	2	Cover page	Please complete Project Summary Table	Project Summary table completed in executive summary. Please refer to Evaluation Office (2012) Guidance for Conducting Terminal Evaluations of UNDP-Supported, GEF-Financed Projects, Annex 2 Terminal Evaluation Terms of Reference, page 36
AF	3	Cover page	Please mention national consultant if there was one involved. There should also be acknowledgements at the bottom of the page	Thank you. No national consultant involved. Acknowledgements included in final version
MGP	4	Cover page	Please insert Executive Summary Section	Please refer to comment #2
AF	5	Acronyms and Abbreviations	Need to include English translations of all acronyms.	All acronyms are explained in the report. Please refer to UNDP (2014) UNDP Editorial Style Manual, page 7: <i>Acronyms derived from languages other than the language of the document should be avoided. However, if they are used, the full name in the original language should be supplied</i>

AF	6	Evaluation rating table	The overall rating cannot be higher than any of the sub-ratings. So in this case, for example, if the M&E rating at start up is MS, then the overall quality would need to be MS	Thank you. Rating corrected in final version
AF	7	Evaluation rating table	Please use the sub-headings from the 2012 UNDP/GEF template for Terminal Evaluations, page 34.	Rating scales used in accordance with Evaluation Office (2012) Guidance for Conducting Terminal Evaluations of UNDP-Supported, GEF-Financed Projects
AF	8	Evaluation rating table	Overall project results should be assessed using the 6-point scale from HU to HS	Thank you. The scales used are in accordance with Evaluation Office (2012) Guidance for Conducting Terminal Evaluations of UNDP-Supported GEF Projects
AF	9	Introduction	Executive Summary is missing before this Introduction.	Executive summary not included in draft as explained and agreed with UNDP CO and implementing partner. It has now been added.
AF	10	Introduction	Please include paragraph numbering for the entire report	Numbering required for titles 1 to 5 in accordance with Evaluation Office (2012) Guidance for Conducting Terminal Evaluations of UNDP-Supported, GEF-Financed Projects
AF	11	Introduction	2016!!	Typo. Correct year is 2017, not 2016
AF	12	Scope and methodology	See page 30 of the UNDP/GEF TE evaluation guide. Definition of efficiency is: A measure of how economically resources/inputs (funds, expertise, time, etc.) are converted to results.	Thank you. That's why the project has not been efficient as its implementation dragged for over 10 years.

AF	13	Scope and methodology	Such as?	Public goods in the economic sense: good that is non-rivalrous and non-excludable. See Evaluation Office (2012) Guidance for Conducting Terminal Evaluations of UNDP-Supported, GEF-Financed Projects, page 23: the evaluator should consider the extent to which the project has demonstrated: a) production of a public good, b) demonstration, c) replication, and d) scaling up
AF	14	Scope and methodology	Why was I not interviewed?	Involvement of the RTA agreed with UNDP CO. Consultant expected CO to concert date
AF	15	Scope and methodology	Adjust title	Comment is not understood. All titles in draft and final in accordance with Evaluation Office (2012) Guidance for Conducting Terminal Evaluations of UNDP-Supported, GEF-Financed Projects
AF	16	Structure of the TE report	Where are the Annexes? This list of Annexes is not comprehensive- see UNDP/GEF 2012 template.	This report is a first draft. Annexes are included in the final report.
AF	17	Project description and background context	Some of the detail in this paragraph is irrelevant to this Terminal Evaluation.	Strongly disagree, the differences in structure and context of mangrove forests of utmost relevance for their conservation
AF	18	Project description and background context	So I'm not sure if this Figure is relevant to include.	Figure shows extent of mangrove biome in relation to the other 6 Brazilian biomes.

AF	19	Project objectives, outcomes and expected results	Four?	Thank you. Four outcomes. Corrected
AF	20	Project objectives, outcomes and expected results	They're not shown on the right but rather the left!	Thank you, this has been corrected
MGP	21	Description of project sites	Pls consider adding this section to the context section	Thank you. Section must include description of project sites in accordance with Evaluation Office (2012) Guidance for Conducting Terminal Evaluations of UNDP-Supported, GEF-Financed Projects
AF	22	Description of project sites	?	Thank you. Abbreviation explained at beginning of paragraph: Sustainable use (SU) and strict conservation (SC).
AF	23	Project timing and milestones	Unable to find: Immediate and development objectives of the project, Baseline Indicators established	Thank you. First item described in precedent section, item two in M&E section. Sections rearranged in final version
AF	24	Main stakeholders: summary table	This is incomplete. For example, where are IBAMA, state environmental agencies, other local stakeholders, SEAP, etc.?	Thank you. The list refers to the main stakeholder. OEMAS, i.e. state agencies with little relevance based on evidence presented and interviews held. IBAMA's role in protected areas assumed by ICMBIO. SEAP does not exist since 2015 and never took role in the project as described in the report. No other relevant stakeholders according to project documentation and mission interviews

MGP	25	Project implementation and adaptive management	<p>Unable to find: Project Design / Formulation</p> <ul style="list-style-type: none"> <li>• Analysis of LFA/Results Framework (Project logic /strategy; Indicators)</li> <li>• Assumptions and Risks</li> <li>• Lessons from other relevant projects (e.g., same focal area) incorporated into project design</li> <li>• Planned stakeholder participation</li> <li>• Replication approach</li> <li>• UNDP comparative advantage</li> <li>• Linkages between project and other interventions within the sector</li> <li>• Management arrangements</li> </ul>	<p>Thank you. Please note: Analysis of LFA result framework: included in draft Assumptions and risks: included in final Lessons from other projects: partially included in draft, but as separated section in final Planned stakeholder participation: better articulated in a separate section in final Replication approach: better articulated in a separate section in final UNDP comparative advantage: added to final Linkages between project and other interventions: better articulated in a separate section in final Management arrangements: included in draft</p>
AF	26	Project implementation and adaptive management	? sentence not clear.	Thank you. Actions on spatial planning and zoning
MGP	27	Project implementation and adaptive management	<p>Unable to find: Partnership arrangements (with relevant stakeholders involved in the country/region)</p> <ul style="list-style-type: none"> <li>•Feedback from M&amp;E activities used for adaptive management</li> <li>•UNDP and Implementing Partner implementation / execution (*) coordination, and operational issues</li> </ul>	Thank you. All sections listed missing were included in draft, but have been separated in separate sections
AF	28	Monitoring and evaluation	This information on indicators should go under a section called Project Design, Analysis of the LFA/ Results Framework	Thank you. Sections have been modified accordingly in final version.

AF	29	Monitoring and evaluation	Inconsistent with information presented in the table. For example, two of the last indicators were not measurable if certain words were not adequately defined, such as “frequent”, “quality” and “replication”.	Thank you. It is true that indicator framework of very low quality
AF	30	Monitoring and evaluation	explain what RESEX is referring to.	Thank you. What RESEX are is explained in preceding sections.
AF	31	Monitoring and evaluation	Explain what these are for this indicator.	The same as for the preceding indicators: different methodologies
AF	32	Monitoring and evaluation	From APA Reentrâncias Maranhenses?	Yes, it was changed for APA Reentrancias
AF	33	Monitoring and evaluation	Increase of 30%? or 30% total level of awareness?	30% increase in awareness. Baseline and EOP level not established by project. TE report contains a small survey of online articles to cover for this indicator
AF	34	Monitoring and evaluation	I disagree- I think it makes sense- M&E should inform adaptive management but it is not always the case.	Thank you. Either way, it is an output, not an outcome indicator
AF	35	Monitoring and evaluation	Missing verb of the sentence. Also what is 57 pages- the PIR?	Yes, the PIR was too long, and repetitive: the same outputs were used for almost all indicators
AF	36	Monitoring and evaluation	Was the MTR management response acted upon?	Based on interviews with project stakeholders, MTR was of no relevance. Management response not presented. All relevant interviews indicated MTR of no consequence. 2014 substantive revision does not once mention the MTR
AF	37	Monitoring and evaluation	PIRs?	And others, e.g. substantive revisions

AF	38	Finance and co-finance	Please insert with CoFin Table as indicated in the Terminal Evaluation Guidance	Thank you. CoFin table in CoFin section
AF	39	Finance and co-finance	PMC is capped at 5%- was that the case? The wording of the sentence suggests that it could have been up to 10%.	Thank you.It was budgeted to 10%. Correct: PMC shall not exceed 5% of the GEF project grant for projects requesting GEF project grants of \$2 million or more
AF	40	Finance and co-finance	This line is strange appearing after the total and doesn't show what the actual management expenditure was.	Thank you. Clarified in final. Expenditure under 'Outcome 5'
AF	41	Finance and co-finance	So I assume it didn't provide the promised co-financing?	Yes, It ceased to exist
AF	42	Finance and co-finance	? incomplete sentence.	Thank you. Sentence has been corrected
AF	43	Finance and co-finance	Include footnote to explain what forest communities are.	Thank you. Clarification included
AF	44	Finance and co-finance	?? what is "this programs"?	Typo. It refers to Bolsa Verde
AF	45	Finance and co-finance	Why are there no data after that?	Requested PMU. This was all info provided. Assumption of continuation based on Bolsa Verde annual reports
AF	46	Agency performance	Insufficient detail on Implementing Agency performance- only one paragraph. See TE Guidelines for all issues that should be discussed.	Thank you. More detail has been added
AF	47	Agency performance	Insufficient detail on Executing Agency performance- only one paragraph- see TE Guidelines for all issues that should be discussed.	Thank you. More detail has been added

MGP	48	Agency performance	Please highlight the learning and communication products along the project's life	Thank you. More detail has been added
MGP	49	Project results	<p>The following sections are missing:</p> <p>Overall results (attainment of objectives) (*)</p> <ul style="list-style-type: none"> <li>• Effectiveness &amp; Efficiency (*)</li> <li>• Sustainability (*)</li> </ul> <p>Socio-political:</p> <p>Institutional framework and governance:</p>	Thank you. More detail has been added
AF	50	Project results	Rating on project relevance must be provided (relevant or not relevant).	Thank you. Rating already provided in rating table
AF	51	Project results	Add dates.	Thank you, dates have been added
AF	52	Project results	This Figure is not necessary to include for this TE-off topic.	Thank you. Graph has been removed
AF	52	Project results	Specify which sector.	Thank you. More detail has been added



AF	53	Project results	<p>Ratings for both project effectiveness and efficiency must be provided and substantiated.</p> <p>Definition of effectiveness acc- to UNDP 2012 TE guide: The extent to which an objective has been achieved or how likely it is to be achieved.</p> <p>Definition of efficiency: The extent to which results have been delivered with the least costly resources possible; also called cost effectiveness or efficacy.</p> <p>There also needs to be a section on Results: The positive and negative, foreseen and unforeseen changes to and effects produced by a development intervention. In GEF terms, results include direct project outputs, short to medium-term. This also needs a rating that should be substantiated.</p> <p>Please provide detailed project results for each project outcome. Also describe what the project did to systematize the learning in terms of knowledge management and communication activities.</p>	Thank you. More detail has been added
AF	54	Project results	? what do you mean here?	Overexploited species
AF	55	Project results	See comment above- we need sections on effectiveness, efficiency and results, so I'm not sure why there is detail on each indicator included here. You could report on each indicator as part of the	Thank you. More detail has been added

			results section but this needs to be part of a discussion on project outputs, results and impacts	
AF	56	Project results	All this general information on the status of different species should not be included here. No link to the project is made. You could mention in the project design section that some indicators were not appropriate as they did not consider the most relevant species and you could comment in the Results section the extent to which the target related to species populations was met but this general information with no linkage to the project is not relevant here.	Disagree. All species explicitly included in the indicator framework, PIRs and project documents
AF	57	Project results	Endangered and vulnerable at the same time? Depending on location?	In Brazil and throughout its range
AF	58	Project results	Why is this information included here? See previous comment.	See comment above
AF	59	Project results	Include this information in the Results section under the relevant Outcome.	Indicator of development objective
AF	60	Project results	Again, see previous comments- TE should not include general information like this. Needs to be linked to project impact and to the results section.	Indicator of the LFA
AF	61	Project results	For METT scores?	Yes
AF	62	Project results	Leaving 17 PAs with what?	with more than one-year value
AF	63	Project results	? were taken out of the project?	Yes

AF	64	Project results	What is an inflexion point?	2012
AF	65	Project results	? the METT questionnaire in 2006 suggested that it would not be compatible with future measurements? This is not clear.	No. The sharp decline in scores AND the different questionnaire used
AF	66	Project results	? some of the above changes exceed 4%. For example the first PA shows a 13% increase. Do you mean that the average increase was 4%?	Yes. Not significant
AF	67	Project results	Present this information on METT scores in the results section under the appropriate Outcome.	Objective indicator
AF	68	Project results	What do you mean by "to the letter of the indicator"?	What the indicator says
AF	69	Project results	"where there was a decrease", right?	Not correct. Increase
AF	70	Project results	Were these established or strengthened through the project?	Not changed by project
AF	71	Project results	This general information is not relevant when not linked to the project results!	Not general information but how "inputs" have contribute to the METT scores of the project PAs
AF	72	Project results	What is the relevance of this Figure to the TE?	Difference in METT score (as% of maximum score) explained by differences in Process score. Project acts on process drivers, process drivers act on METT score
AF	73	Project results	See previous comment on other Figure.	See comment above
MGP	74	Project results	Is it possible to expand the on importance and linkage of the project with the Blue Fund?	Thank you. More detail has been added
AF	75	Project results	I agree: this is a significant project achievement and more details should be included on the project contribution and on the impact that this Fund could	Thank you. More detail has been added

			have in terms of providing future resources for mangroves and more widely, coastal conservation.	
AF	76	Project results	What is the state of approval of this plan now?	Expanded in final report
AF	77	Project results	Please add more detail on this achievement in the Results section under the relevant Project Outcome.	Thank you. More detail has been added
AF	78	Project results	There is no reference to licensing processes in the paragraph below.	Thank you. More detail has been added
AF	79	Project results	Add a footnote or an explanation on what this environmental regularization plan is.	Expanded in final report
AF	80	Project results	Add more detail- what kind of management plan?	Thank you. More detail has been added
AF	81	Project results	For which time period?	Expanded in final report
AF	82	Project results	Write out acronym.	Explained in previous section
AF	83	Project results	Add more detail on the project's contribution to the establishment of this Group and to these guidelines in the results section under the appropriate Outcome.	Thank you. More detail has been added
AF	84	Project results	as opposed to? What was used before?	Nothing
AF	85	Project results	And monitoring	OK
AF	86	Project results	I don't understand the numbers on the left that go up to 500,000.	Axis titles added in final
AF	87	Project results	Rating on sustainability must be provided for sustainability as a whole and for each sub-component of sustainability. Various aspects of sustainability are missing here. see TE guide	Rating for sustainability provided

AF	88	Project results	This Fund?	Correct
AF	89	Project results	<p>As per the UNDP/GEF guide for Terminal Evaluations, the following risks that could affect sustainability should be assessed:</p> <ul style="list-style-type: none"> <li>-financial risks</li> <li>-socio-economic risks</li> <li>-institutional framework and governance risks</li> <li>-environmental risks</li> </ul> <p>Please analyze each separately</p>	Thank you. More detail has been added
AF	90	Project results	Describe any measures the project put in place for environmental sustainability, rather than this general information.	No project measures
AF	91	Project results	Should also include lessons learned.	Thank you. Lessons learned added
AF	92	Conclusions and recommendations	Add footnote with full name and GEF ID	Thank you. More detail has been added
AF	93	Conclusions and recommendations	Double check the name of the fund.	Done
AF	94	Evaluation rating table	The term executive agency is synonymous with Implementing Partner and there should only be one IP... are you referring to Responsible Parties?	Thank you. Yes, sentence was wrong, it should read the implementing partner. Other project actors not considered responsible partners
AF	95	Evaluation rating table	As per page 5 of the ToRs for this evaluation, please include a rating for Overall Project Results using the 6 point scale.	Thank you. Two lines missing in evaluation rating table added.

AF	96	Summary of recommendations	Do you mean- gathering information above and beyond existing information?	Thank you. The sentence was confusing. It meant that the project M&E framework assumed the existence of data on all the indicators, which turned out to be false. Sentence has been reformulated.
AF	97	Structure of the TE report	The TE ToRs should also be included.	Thank you. Noted
AF	98	Baseline indicators established	Please check. Table 3 is the main stakeholders.	Thank you. Number has been changed.
AF	99	Main stakeholders	What about IBAMA, Embrapa, state environmental agencies, local stakeholders? You mention these elsewhere in the text- some of these were even on the project board, so please mention here as well.	Neither IBAMA nor OEMAS had the relevance in the implementation or results of the project foreseen in the project document. However, both have been added to the table. Embrapa and the federal universities involved in water quality studies acted as project contractors. However, they have also been added to the list.
AF	100	UNDP comparative advantage	This section should only focus on UNDP comparative advantage to take on the role of implementing agency. Please include the comments on UNDP's actual performance in the section on Implementation- agency performance.	Thank you. Noted and moved.
AF	101	Adaptive management	However, there was a "substantive review" carried out in 2014 that did prompt significant changes. Please mention this here as well in this section on adaptive management.	However, the substantive review was not based on the MTR and the substantive review is indeed mentioned in the sentence following this comment.

AF	102	Feedback from M&E activities used for adaptive management	(this is the heading in the 2012 TE guide.)	Thank you.
AF	103	Project finances	If PMC was almost identical to original budget, it would have been 5% not 10%... Please adjust.	Thank you, but original project management budget (PRODOC) amounted to 450,000 or 9% of the GEF grant of 5,000,000.
AF	104	Project finances	When you say “format”, do you mean the budget lines associated with personal costs?	Thank you, that is correct.
AF	105	Project co-finance	Incomplete sentence.	Thank you. Sentence left over from previous edition now erased.
AF	106	Project co-finance	Incomplete sentence.	Thank you. Sentence left over from previous edition now erased.
AF	107	Project co-finance	Here based on Table 6 you are only referring to total government co-financing not total disbursement, right? Please check the figures as they don't match exactly.	Thank you. That is correct, only government co-financing, amounting to the rounded sum of USD 45.7 million, which together with expenditures from the GEF grant amount to the total USD 56.7 million. Corrections made to co-finance table too.
AF	108	Project relevance	Please increase the size of the figure as it is difficult to see the true mangroves grey bar.	Thank you. Graph size increased and pie chart added

AF	109	Effectiveness and efficiency	While the text below provides substantial detail on effectiveness, please also include a sub-heading on cost-efficiency.	Thank you. Sub-heading on cost-efficiency added
AF	110	Overall results (attainment of objectives)	Missing subject of sentence- the project?	Thanks! Yes, "the project" was missing
AF	111	Overall results (attainment of objectives)	Do you mean figure 12?	Thank you. Indeed figure 12
AF	112	Overall results (attainment of objectives)	Incomplete sentence.	Thank you. The sentence has been corrected
AF	113	Outcome 3	Accounts? What do you mean?	Thank you. Typo. The sentence has been corrected
AF	114	Country ownership and Mainstreaming	Missing the following sections as per 2012 TE guide: -Country Ownership -Mainstreaming	Thank you. The missing sections have been added.
AF	115	Annexes	Terms of Reference for TE should also be included as an Annex.	Thank you. Terms of reference attached as annex 1.
AF	116	Annex 2. Itinerary	Were there any interviews with other government agencies and institutions that were involved in the project?	No



AF	117	Annex 4. Summary of field visits	This Annex can be short but should summarize the main information collected during the field visits about the project. For example, what did the crab collectors have to say about the project, activities they participated in, the project's impact/ possible shortcomings? Same for the rest of the text	Thank you. Information on the crab collectors and their perceptions is included in the effectiveness and impact sections of the report. However, a summary of interviews has been added.
AF	118	Annex 4. Summary of field visits	See my previous comment- this Annex should focus on information collected on the project not general ecological information. The information presented here is largely irrelevant to the evaluation per se.	Thank you. I strongly disagree with the comment and consider contextual information, collected during structured observation and qualitative in-depth interviews as extremely relevant to the evaluation.
AF	119	Annex 5. List of documents reviewed	I just moved a few references so it would all be alphabetical.	Thank you very much
AF	120	Annex 7. METT	Is this the year in which the METT tool was applied?	Thank you. Yes. Clarification added
AF	121	Annex 9. Progress table	What is EOP?	End of project. Clarification added
AF	122	Annex 9. Progress table	As you mentioned under a previous indicator, this fund is to expand the protection of marine and coastal areas- the latter includes mangroves.	Yes, but not quite. The GEF project on marine protected areas which will set up the fund explicitly excludes support for this project's PAs. This means that any potential support from this fund, if successful will occur in a period of three to five years from now. Moreover, neither ICMBIO

				presentations nor the Marine Protected Areas project document acknowledge the role played by this project in developing the idea of the fund.
AF	123	Annex 11. Species list	I don't know if this Annex is needed.	Thank you, but strongly disagree. This list was included in the project document (some species have been added) as critical list of mangrove-associated species. The project was expected to have an impact in the status of their populations.