



BILATERAL SUPPORT

IDI ANNUAL REPORT 2025

Contents

A.	Our objective.....	2
B.	Our value addition during 2025	2
C.	Our partners.....	8
D.	Our delivery mechanisms.....	10
E.	We delivered on our 2025 plans	10
F.	We were sensitive	18
G.	Performance against our targets	19
H.	Financial overview for our work.....	20
I.	Our risk management.....	20
J.	Reflections and looking ahead	23

A. Our objective

To sustainably improve the capacity and performance of Supreme Audit Institutions (SAIs) in challenging countries, enabling them to provide value and benefits to the government, Parliament and citizens, and contribute to sustainable development.

B. Our value addition during 2025

Bilateral Support Outreach

INTOSAI Regions	No. of SAIs in Long Term CD, Knowledge Sharing/Awareness raising & Training events ¹	SAI Staff in Long Term Capacity Dev Events	SAI Staff in Knowledge Sharing/Awareness Raising Events	SAI Staff in Training Events	Female Participation %
7	40 ²	363	18	161	41.6

IDI's bilateral support is provided in partnership with regional organisations and peer SAIs and is guided by the Bilateral Support Policy 2024. In 2025, IDI was the leading partner for bilateral support to the SAIs of Somalia, South Sudan, Madagascar, and the Democratic Republic of Congo (DRC). In addition, with several partners, including the SAIs of Poland, India, Georgia, Costa Rica, Mexico, France, Latvia, IDI led support through the Global SAI Accountability Initiative (GSAI) to provide support to the seven SAIs of Dominica, Honduras, Kyrgyzstan, Tajikistan, Benin, Belize and Lebanon.

Several successes materialised from the different projects and programmes in 2025. In 2025, the Court of Accounts of Madagascar (CdC) operated in a particularly challenging environment marked by the abrupt termination of USAID-funded support and heightened political unrest during the fourth quarter of the year. Despite these constraints, the SAI demonstrated strong resilience, continuing to deliver on its mandate and further strengthening its credibility as a trusted public institution.

Throughout the year, the SAI maintained active engagement with civil society organisations (CSOs) and the media, recognising their critical role in amplifying audit impact. With timely support from the State Secretariat for Economic Affairs (SECO) and the Swiss Embassy to Madagascar, bridging assistance was mobilised to sustain and boost CSO engagement and media outreach. This support enabled continued dissemination and discussion of audit findings, including regional-level presentations of audit reports, thereby extending outreach beyond the capital and strengthening public understanding of audit conclusions.

Capacity- development efforts also continued, notably through collaboration with the Canadian Fund for Local Initiatives (CFLI), which supported gender audit training activities and deeper engagement with CSOs. These initiatives contributed to embedding gender perspectives within audit practices throughout the CdC and the Financial Tribunals and reinforced the SAI's openness to external stakeholders. CSO engagement activities led to the signing of a collaboration protocol between the CdC and a dozen CSOs operating across various sectors (governance, education, mining, land property, etc.).

¹ This table shows distinct count of SAIs and SAI Staff. Some of these SAIs and SAI staff participate in more than one initiative. Overall figures reflect such total participations.

² Of the 40 SAIs, 15 SAIs received direct bilateral support while 25 SAIs were beneficiaries of IDC initiatives including BUSS and FISP.

From an institutional development perspective, 2025 was a pivotal year. The Court finalised its new Strategic Plan for 2025–2030, setting a clear direction for the coming years, and initiated the preparation of its 2025 Annual Report, consolidating results achieved under increasingly complex conditions.

At the same time, the CdC was entrusted with a significant number of government audits amid ongoing government restructurings. This growing demand reflected both the confidence placed in the institution and its rising visibility as a cornerstone of public accountability. Among these assignments, the audit of the Central Bank of Madagascar stood out as a particularly sensitive and high-profile engagement, for which the audit team benefited from SAI France peer support through the ARISE (African Regional Initiative for Strengthening SAI Effectiveness) programme.

Overall, despite funding shocks and political uncertainty, the SAI not only sustained its core functions but also strengthened its role in governance reform, confirming its value in the eyes of both public authorities and citizens.



Picture 1: Workshop with CSOs to draft a collaboration protocol with the CdC, shortly after the political events in September 2025



Picture 2: SAI heads taken apart for an interview during a press breakfast to strengthen media outreach

In South Sudan, the consolidated report on compliance audits conducted across Central Government entities on critical topics, such as the purchase of motor vehicles and the construction of classrooms, was submitted to Parliament. At the auditee level, corrective action was observed, including, for example, vehicle registration and the preparation of asset registers. Through a successful collaboration between the Project and the World Bank in South Sudan, the SAI completed the audit of 16 World Bank-funded projects. The reports were completed on time and submitted to the Bank and the respective ministries. The audit of donor-funded Projects remains critical for SAI staff to gain experience in financial audits, given the absence of consistent preparation and timely submission of financial statements by Government entities. Regarding stakeholder engagement, the SAI held a two-day workshop with the Public Accounts Committee of the National Assembly on amendments to the Audit Act ahead of the Bill's third reading and final approval. This was a major milestone, given the lengthy process and the time it has taken for the Bill to reach this stage. The year 2025 saw the transition from the NAC-SCP, funded by the Norwegian Embassy in Juba, to the ARISE (African Regional Initiative to Strengthen SAI Effectiveness) Programme, funded by Norad (Norwegian Agency for Development Cooperation), thus marking a slow start to the new Project.



Picture 3: Exit Meeting – Audit of World Bank-Funded Projects

Picture 4: Excerpt from South Sudan media reports on the NAC Bill

In Somalia, the project achieved a key milestone when the Royal Norwegian Embassy approved the grant agreement in March 2025. However, the signing of the new cooperation agreement 2025–2027 was delayed and was only concluded in September 2025. Consequently, substantive project implementation could commence only after this date. Throughout 2025, project support focused primarily on strengthening the professional capacity of the Office of the Auditor General of Somalia (OAGS) staff through participation in AFROSAI-E regional training programmes. The project also supported the OAGS in improving its strategic management processes, particularly in relation to monitoring the implementation of its strategic plan and the follow-up of audit recommendations. Additional assistance was provided to enhance the quality of the audit process through workshops on quality control and through awareness-raising on ISSAI 140 during a sensitisation seminar. Moreover, the project organised a three-day workshop to support the finalisation of the Annual Audit Plan, which was subsequently approved by the Auditor General in January 2026. The project further strengthened internal audit functions by assisting in developing an internal audit strategy. Collectively, these interventions have established a strong foundation for improved institutional performance and more effective and sustainable audit practices.



Picture 5: OAGS PSP signing of the Cooperation Agreement

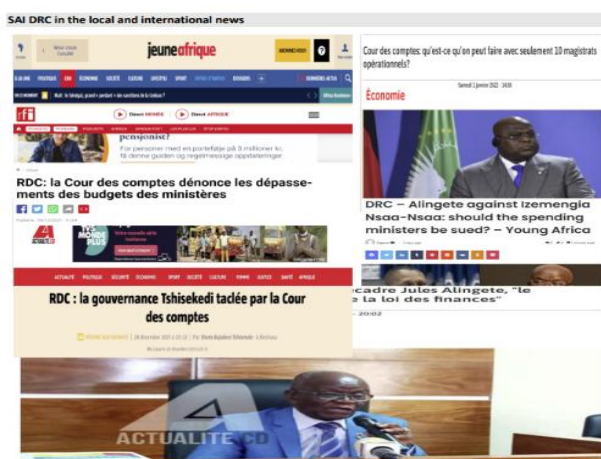


Picture 6: OAGS Strategic Management Workshop

In the Democratic Republic of Congo (DRC), 2025 marked the final year of the 2022–2025 project, with activity levels reduced as focus shifted to consolidation and preparation of a successor phase. This transition coincided with internal organisational challenges within the SAI, temporarily limiting engagement in project-supported activities.

Despite these constraints, the SAI demonstrated institutional resilience and continued to deliver on its core mandate, auditing the budget implementation of all 26 provinces and the state budget, while sustaining stakeholder engagement and public outreach. The Project maintained coordination with other technical and

financial partners throughout the year, contributing to the establishment of a dedicated donor coordination group and laying a strong foundation for the next project phase, expected to commence in March 2026.

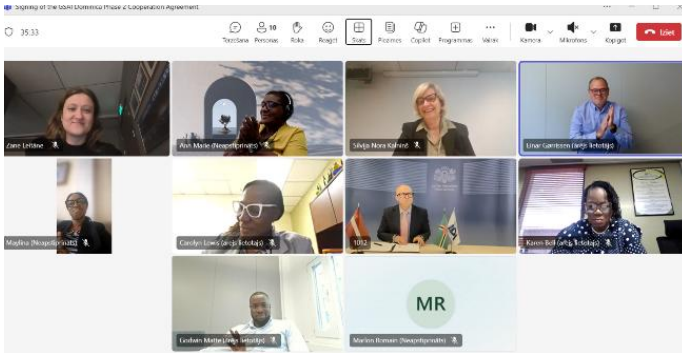


Picture 7: SAI DRC in the local and international news

In 2025, the GSAI Programme established under the INTOSAI Donor Cooperation (IDC) was in its active implementation phase, with seven countries—Belize, Benin, Dominica, Honduras, Kyrgyzstan, Lebanon, and Tajikistan—implementing their country projects developed during the planning phase in close collaboration with their respective partners. These partnerships involved peer SAIs from France, Latvia, Poland, India, Azerbaijan, Georgia, Mexico, and Costa Rica, as well as specialised organisations including the Chartered Institute of Public Finance and Accountancy (CIPFA), the OECD (Organisation for Economic Cooperation and Development) SIGMA (Support for Improvement in Governance and Management) Programme, and the German Corporation for International Cooperation (GIZ). During the year, the programme further expanded with the inclusion of SAI Uzbekistan as a new beneficiary and SAI Jamaica as a new peer partner, strengthening the global network of cooperation within the GSAI framework and reinforcing its collective capacity for sustainable audit reform.

In Belize, the SAI published its first audit report since 2014 for the 2015/2016 fiscal year, following its tabling in Parliament. The report received significant public and stakeholder attention, including from parliament, following the stakeholder engagement event organised in August 2025. This event helped raise awareness of the SAI's role and strengthened dialogue between the institution and key actors, including the Accountant General and Parliament.

In Dominica, the signing of the cooperation agreement between IDI, SAI Latvia, CAROSAI, and SAI Dominica extends support through the end of 2027. The GSAI Dominica project has made some progress by strengthening auditors' competencies in compliance, financial, and performance audits, and by supporting the update of the Audit Plan. A mid-term assessment of SAI Dominica's Strategic Plan, conducted by the peer team from SAI Latvia, identified priority results and led to targeted recommendations that better align the plan with institutional needs and implementation capacity. Additionally, the update of staff job descriptions has resulted in clearer role definitions and improved human resource management within the SAI.



Picture 8: Virtual signing ceremony of GSAI Dominica Cooperation Agreement Phase 2 2025 - 2027



Picture 9: SAI Belize Stakeholder Engagement meeting

In Benin, the project continued in partnership with IDI, GIZ, and CDC France, with plans to extend support through the end of 2026.

The SAIs of Kyrgyzstan and Tajikistan also recorded substantial progress, with Kyrgyzstan enhancing audit methodologies, conducting and publishing pilot financial, compliance and performance audits, and drafting an IT development strategy. SAI Tajikistan modernised its audit management system, further strengthened stakeholder engagement through an annual multi-stakeholder event and completed pilot financial, compliance and performance audits, and the audit reports were published on their website. These achievements reflect growing institutional capacity, improved audit processes, and stronger governance frameworks.



Picture 10: SAI Kyrgyzstan IT audit support



Picture 11: SAI Tajikistan Audit methodology support

Support for SAI Lebanon was constrained by ongoing security and political instability, particularly delays in reviewing the SAI law to strengthen institutional independence and performance. Despite these challenges, the project delivered key results, including the publication of a multi-year audit report (2020–2024), reforms to a priori control procedures, the adoption of an annual programming mechanism, the reallocation of responsibilities among audit chambers, and the submission of a draft revised SAI law with an advocacy plan. In 2026, support will focus on facilitating the adoption of the revised legal framework.

In Honduras, the SAI approved the Audit Quality System Improvement Plan and the Competence Framework and completed staff training needs assessments in line with ISSAI 150. Building on this progress, the project will be extended into 2026 with a focus on strengthening public debt audit capacity, supported by SAI Mexico and additional peer partners. There are ongoing discussions with potential donors to continue the support beyond 2026.



Picture 12: SAI Lebanon technical support with IDI, SAI France and SIGMA



Picture 13: SAI Honduras support for audit quality management

Meanwhile, Haiti's project remains on hold, with the GSAI reaffirming its commitment to launch once conditions improve. The initially planned support for SAI Uzbekistan could not be delivered in 2025 due to internal reorganisation processes the SAI faced later that year. Despite these obstacles, groundwork has been laid for future progress, ensuring that once circumstances allow, these SAIs can advance their reform efforts.

In addition to the GSAI, two other bilateral workstream initiatives fall under the IDC umbrella: the Brokering Upscaled SAI Support (BUSS) initiative and the Saudi Fund for Improved SAI Performance (FISP).

Under the BUSS component, a regional workshop in Manila, Philippines, was organised within ASOSAI in collaboration with the Asian Development Bank, bringing together 15 SAIs and six regional donors, including the Global Fund, the World Bank, GIZ, and the Asian Infrastructure Investment Bank. The event strengthened donor coordination and partnerships between SAIs and country-level development partners, while enhancing mutual understanding of donor requirements and SAI capacity needs. This contributed to more targeted, relevant, and effective support for strengthening public sector auditing in the region.



Pictures 14 and 15: BUSS workshop in Manila, September 2025

Under the FISP, the General Court of Audit of Saudi Arabia (GCA) provided funding of up to USD 40,000 per SAI to 15 SAIs across the various INTOSAI regions to support ICT infrastructure investments and other capacity development initiatives.



Picture 16: FISP beneficiaries meeting at the INCOSAI in Egypt

C. Our partners

Bilateral support projects are delivered in partnership with other SAI providers. IDI typically takes the lead support role and manages donor funding, enabling SAIs to deliver peer-based support. All country projects have partnered with relevant regional organisations and peer SAIs to support capacity development.

Figure 1 illustrates the estimated number of in-kind person days provided by each partner we worked with in 2025. In total, we received an estimated 437 in-kind person-days, valued at NOK 2.4 million. The highest amount of in-kind support was received from the SAIs of France, Georgia and Latvia through the Madagascar and GSAI initiatives.

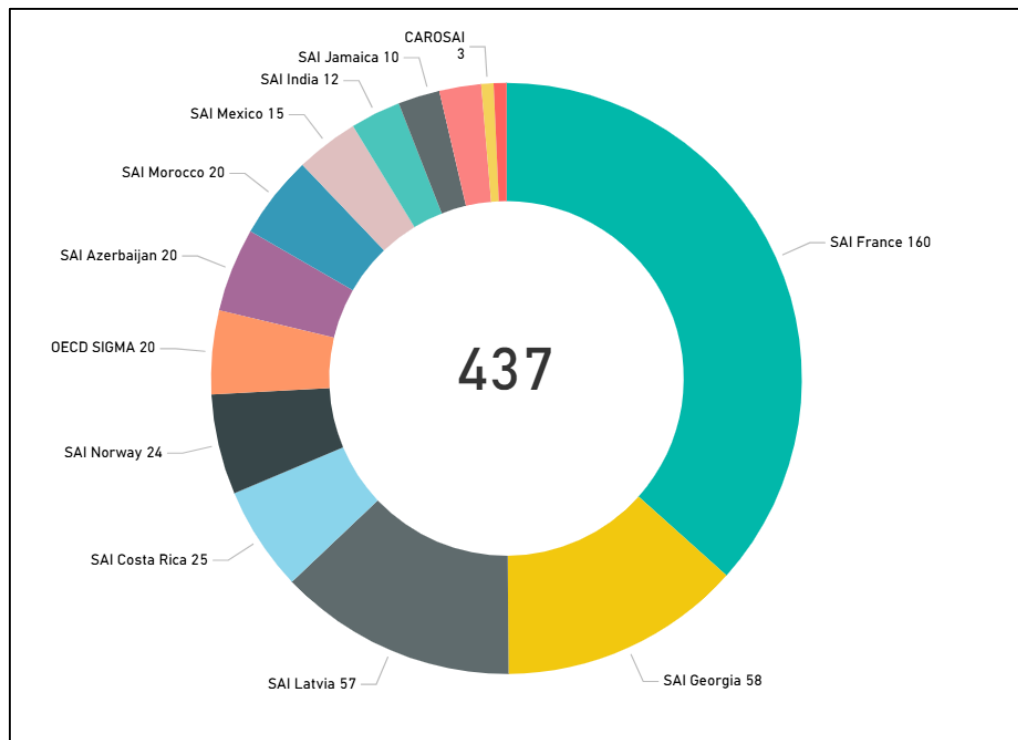


Figure 1: Estimated person days by partner

IDI is represented in the INTOSAI Capacity Building Committee (CBC) workstream on Peer-to-Peer cooperation and Auditing in Complex and Challenging Contexts (ACCC). The working groups collaborate with country projects and overarching programmes to train peer providers and develop and share best practices for supporting the most challenged SAIs.

SAI performance and national support for SAI strengthening rely on partnerships with national institutions and other providers of support to Public Financial Management (PFM) within the SAI’s local context. Partnerships with other PFM actors were strengthened through participation in local PFM coordination working groups and committees, and by encouraging SAIs to arrange regular local donor coordination meetings.

Bilateral Support relies primarily on earmarked funding, and in 2025, we received funding from USAID (closure funds), the European Commission for GSAI, the General Court of Audit of Saudi Arabia for GSAI and FISP under the IDC, the Ministry of Foreign Affairs (MFA) of Norway for support to Somalia and South Sudan, the Norwegian Agency for Development Cooperation (Norad) for support to DRC and the ARISE programme, the Swiss State Secretariat for Economic Affairs (SECO) for support to the BUSS under the IDC, the World Bank for a short term project in Kazakhstan and the Canadian Ministry of Foreign Affairs for stakeholder engagement work in Madagascar through the Canadian fund for local initiatives. IDI’s own core funding also contributed to co-financing requirements across the workstream.

Figure 2 below shows the contributions of the different donors to the total workstream costs in 2025. In addition, a limited portion of IDI core funding is used to cover overhead costs and some co-financing requirements.

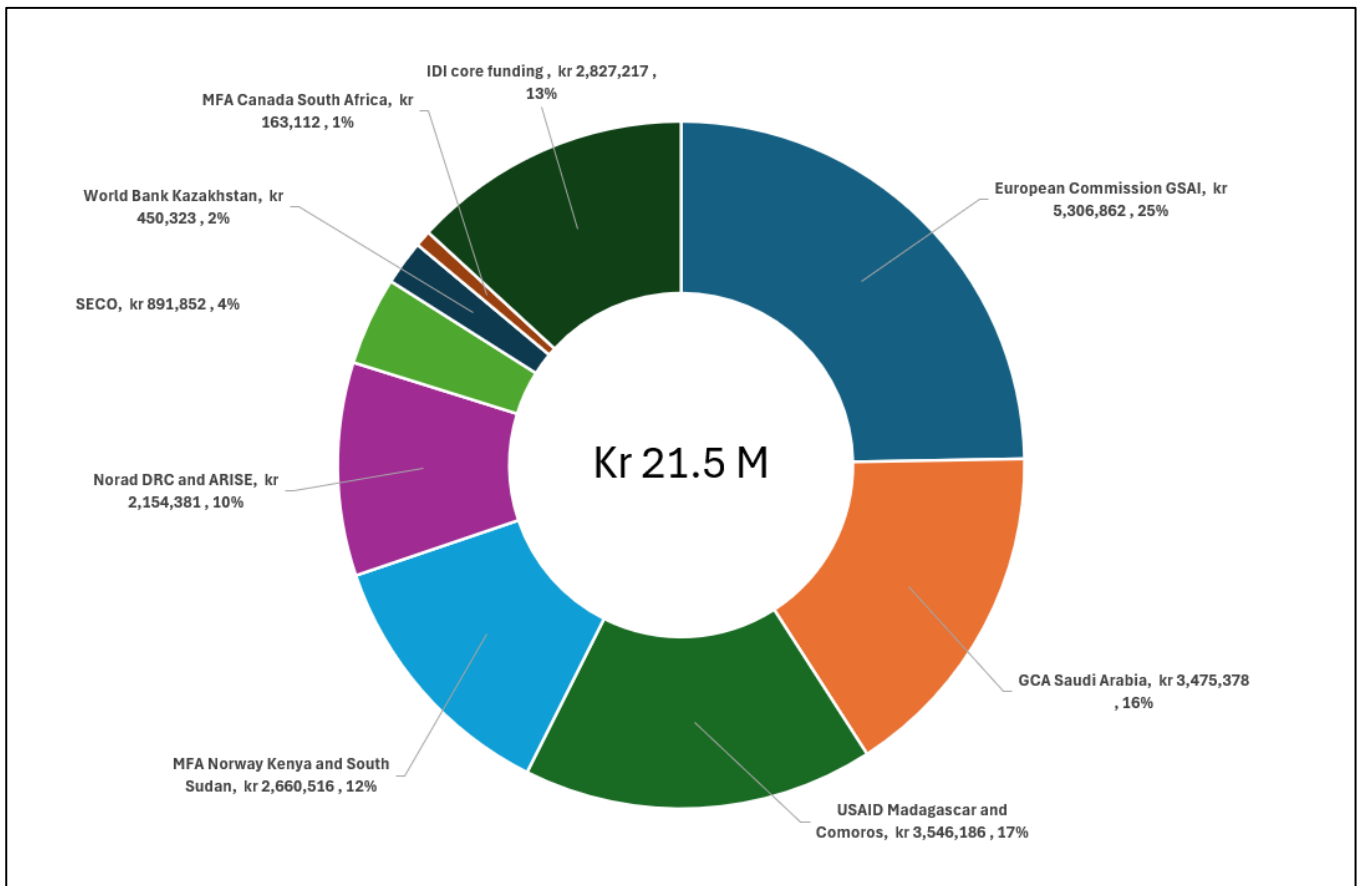


Figure 2: Donor funding shares 2025

D. Our delivery mechanisms

A range of delivery mechanisms are applied:

- Tailored advice and training: A substantial part of the support combines advice, coaching and training. Technical support is aligned with the SAI's strategic plans and ongoing work. For instance, both training and on-the-job guidance are provided by resource persons during audits
- SAI-wide activities: Support delivered to teams in SAIs through dedicated resource persons with the required expertise, while ensuring inclusion and dissemination to the whole SAI for institutional anchoring and learning
- Financial support for events, products and professional development
- Financial support for critical ICT investments enabling online collaboration and digitalisation of the SAIs and their processes
- Coordination with other providers of support to the SAI and PFM partners in-country
- Engagement of consultants on site to supplement peer support, such as for digitalisation efforts

GSAI has delivery mechanisms that enable synergies across countries and empower partners providing support:

- Organise online and onsite training and experience-sharing workshops for resource persons and SAI project coordination team representatives
- Sharing of good examples and material for providers of support
- Guiding providers of support in preparing and managing support
- Sharing of good stories and project successes

The bilateral support approach combines online and in-person support. Internet connectivity in challenging contexts is often expensive and unreliable, so physical meetings and training workshops are held when possible. Through continued investment in ICT capabilities, SAI staff can attend webinars and trainings by other IDI work streams and providers.

E. We delivered on our 2025 plans

The work stream plans for 2025 were based on the three key expected results below, which reflect the areas commonly supported in bilateral country projects. These are used to ensure that the overall objective of enhanced performance of the most challenged SAIs is achieved in the strategic plan period. The results and indicators reflect the IDI strategic priorities of sustainable SAIs, digitalisation, and public trust in SAIs.

- Highly challenged SAIs audit the government budget on an annual basis, increase their audit coverage and improve the quality of different types of audits and controls
- Highly challenged SAIs are being managed strategically to ensure government and development partner resources are utilised effectively, and strategic priorities are achieved
- Highly challenged SAIs have proactive and systematic engagement with their stakeholders, enabling the impact of audit reports and institutional strengthening of the SAI

Below is a summary of the 2025 results from the different workstream components:

Component and Initiative	Plan 2025	Achievements 2025
COMPONENT 1: Bilateral Support general management		
Workstream management		<ul style="list-style-type: none"> • New funding agreements established with Norad for support to six SAIs in Africa from 2025

		to 2028 and with SECO for support to three SAIs in Central Asia from 2026 to 2029
COMPONENT 2: Support to the Office of the Auditor General of the Federal Republic of Somalia		
General project management and coordination	<ul style="list-style-type: none"> • End of project reporting • Mobilisation of resource persons for new project support – signing new peer partnership agreement • Signing a new grant agreement with donor 	<ul style="list-style-type: none"> • Approval of grant agreement from the Royal Norwegian Embassy in March 2025. • Concluded cooperation agreement for 2025–2027 in September 2025, following initial delays. • Commenced substantive project implementation after September 2025 • Peers not yet mobilised (discussions ongoing with SAI Uganda and Kenya) • Supported coordination of development partner assistance through regular dialogue with long-term consultants and the semi-annual Development Partner meetings • Coordination with other peer providers operating under separate agreements (Sweden and Turkey)
Audit capacities and results	<ul style="list-style-type: none"> • On-the-job support on the development of the 2025 Annual Audit Plan • Training and on-the-job support for financial Audits for FY 2024 • Training and on-the-job support for Compliance Audits for FY 2025 • Support on professionalisation and certification of auditors • Training and on-the-job support for quality management • Coordination with other providers of support, to audits including Sweden and Turkey 	<ul style="list-style-type: none"> • Strengthened audit quality through quality control workshops for Level 1–3 reviewers • Supported participation in the AFROSAI-E Quality Management Workshop • Organised an awareness seminar on ISSAI 140 (System of Audit Quality Management) • Conducted a three-day workshop to finalise the Annual Audit Plan, approved in January 2026
Strategic management and internal governance	<ul style="list-style-type: none"> • Support drafting of 2024 Annual Performance Report • Support to 2025 operational plan OP and quarterly reporting process • Support in developing systems for monitoring the implementation of audit recommendations • Support in developing systems of audit quality management 	<ul style="list-style-type: none"> • Provided practical Excel-based planning and monitoring tools • Audit recommendation tracking tool developed and is under testing • Undertook a strategic plan review process to track results implementation • Supported the development of an internal audit strategy to strengthen internal control functions
Stakeholder engagements and collaboration with Federal	<ul style="list-style-type: none"> • Support to engagement with the ministries, department and agencies, Parliament, and other key stakeholders 	<ul style="list-style-type: none"> • Facilitated staff participation in the AFROSAI-E Regional Communication Workshop
HR and professional development	<ul style="list-style-type: none"> • Support to developing individual professional development plans and career paths for staff 	<ul style="list-style-type: none"> • Supported selected staff to participate in the Certified Fraud Examiner certification program to build competence

ICT-tools and management	<ul style="list-style-type: none"> • Coordination related to the audit management system (S-Seat) implementation in audit process 	<ul style="list-style-type: none"> • No support provided
Independence and legal amendments	<ul style="list-style-type: none"> • Support to the implementation of the audit law • Support on the coordination with other Development partners 	<ul style="list-style-type: none"> • No support provided
Collaboration with Federal Member States (FMS) OAGs	<ul style="list-style-type: none"> • Technical advice on implementation of the framework of collaboration between OAGS Federal Republic of Somalia and Federal Member States Audit Offices 	<ul style="list-style-type: none"> • No support provided
COMPONENT 3: Support to the National Audit Chamber of South Sudan		
General project management and coordination	<ul style="list-style-type: none"> • End of project reporting • Mobilisation of resource persons for new project support – signing new peer partnership agreement • Signing new grant agreement with donor • Contracts in place for ICT and Audit Advisor 	<ul style="list-style-type: none"> • End of project reporting completed and closed. • New project support was not initiated due to funding restructuring with the MFA Norway in Juba. The project has been incorporated into the ARISE programme, Nov 2025-2028 • Audit advisor secondment extended to December 2026
Audit results	<ul style="list-style-type: none"> • Training and on-the-job support to the delivery of compliance audits in selected subject matter areas as per the annual audit plan 2024-25 • Training and on-the-job support to the delivery of donor-funded project audit reports • Training and on-the-job support to the delivery of at least one performance audit report • Support the financial audit backlog if financial statements are provided 	<ul style="list-style-type: none"> • Supported the execution of compliance audits in 12 ministries, with reports concluded and submitted to the National Assembly in 2025 • Supported the completion of financial audits of 16 World Bank-funded projects and one IFAD-funded project • Submitted financial audit reports to the World Bank and respective ministries in December 2025 • Finalised and submitted a performance audit in the education sector to the National Assembly • Advanced audits in the petroleum sector and the Pension Fund, pending comments from auditees
Independence	<ul style="list-style-type: none"> • Support to the development of audit chamber regulations • Support to sensitisation workshops on the revised audit law 	<ul style="list-style-type: none"> • Minimal support provided however Audit Bill has been passed by the Parliament and awaiting transfer to the President’s office for assent
Audit capacities in general	<ul style="list-style-type: none"> • Development of a quality management system in line with ISSAI 140 • Support the development of the annual audit plan 2025-26 	<ul style="list-style-type: none"> • Supported SAI in developing the 2025/26 Annual Audit Plan
Strategic management, internal governance and ICT-tools	<ul style="list-style-type: none"> • Support quarterly operational planning and monitoring • Support the development of the NAC Activity report 	<ul style="list-style-type: none"> • Not supported as there was no project in place and audit support was prioritised

HR, training and professional development	<ul style="list-style-type: none"> • Support professional development – PESA and CPA Kenya • Finalisation and approval of HR policy • Implementation of the performance appraisal system 	<ul style="list-style-type: none"> • Not supported as there was no project in place and audit support was prioritised
Stakeholder engagement	<ul style="list-style-type: none"> • Support engagement with National Assembly, auditees, CSOs, media and other stakeholder • Support to stakeholder engagement strategy update 	<ul style="list-style-type: none"> • Not supported as there was no project in place and audit support was prioritised
PFM and partner coordination	<ul style="list-style-type: none"> • Continued collaboration with World Bank and other partners • Support NAC to organise joint donor coordination meetings 	<ul style="list-style-type: none"> • Discussions held with the World Bank to cover previous project related costs for IT and internet.
COMPONENT 4: Accelerated Peer-support Partnership - PAP-APP		
Programme level	<ul style="list-style-type: none"> • End of programme reporting • PAP-APP Programme ends in December 2024. No other planned activities 	<ul style="list-style-type: none"> • Programme reporting completed and closed
COMPONENT 5: Support to the Court of Accounts of Madagascar – “TANTANA project 2020-2025”		
General	<ul style="list-style-type: none"> • New Strategic period and new project 	<ul style="list-style-type: none"> • USAID project terminated in February 2025, and the cost reimbursement plan up to June 2025 was prepared and approved • Support scaled up with SECO and the Swiss Embassy in Madagascar on visibility and stakeholder engagement • Agreement signed with the Canadian Fund for Local Initiatives to support gender training and collaboration with CSOs
Audit capacities and results	<ul style="list-style-type: none"> • Support compliance & performance audits. • Certify CISA auditors and continue with PESA • Issue standard guidelines for audit procedures. • In-depth training in risk analysis, including risk of fraud, newcomers program and Financial Tribunals. 	<ul style="list-style-type: none"> • Finalised five supported audits in 2025 despite funding termination and political instability, and scheduled these audits for public presentation during the 2026 annual report event • Conducted an audit of the Central Bank with support from SAI France • Supported the response to a request from the new government for a comprehensive audit in early 2026, reflecting increased institutional credibility
Jurisdictional controls	<ul style="list-style-type: none"> • Set up methodological team to enhance and harmonise control procedures. • Issue Guidelines • Advance in closing pending accounts. 	<ul style="list-style-type: none"> • No support provided

Visibility and communication	<ul style="list-style-type: none"> • Set up a communication team within the SAI. • Newsletter for the SAI • Training in media engagement 	<ul style="list-style-type: none"> • Organised breakfast meetings with key media outlets and journalists to strengthen media engagement • Improved the quality, frequency, and accuracy of public reporting on audit work • Signed a collaboration protocol with CSOs to: <ul style="list-style-type: none"> • Enhance dissemination of audit findings • Align future audit topics with citizen priorities • Supported Financial Tribunals to present SAI annual reports in all six regions • Conducted awareness sessions with local budget stakeholders
Legal framework and independence	<ul style="list-style-type: none"> • Engage with the new parliament in place 	<ul style="list-style-type: none"> • No support provided
Strategic change management	<ul style="list-style-type: none"> • Undertake a SAI PMF assessment • Draft Strategic Plan 2025-2030 	<ul style="list-style-type: none"> • Completed the first official SAI Performance Measurement Framework (SAI-PMF) evaluation of the CdC • Used the SAI-PMF assessment as foundation for the Strategic Plan 2025–2030, published in 2025
Digital tools and software	<ul style="list-style-type: none"> • Implementation of the ICT Plan • Access to Ministry of Finance systems 	<ul style="list-style-type: none"> • Supported internet and Microsoft license costs
HR and professional development	<ul style="list-style-type: none"> • Gap analysis and professional training plan • Participation in IDI’s TOGETHER initiative on HR, Ethics and Gender • Continue gender Training 	<ul style="list-style-type: none"> • Completed gender audit training in five of six Financial Tribunals
COMPONENT 6: Support to the National Audit Office of The Gambia – "Strategic Development Accelerator Project 2021-2024" (previously "NAO Gambia Constellation Project 2021-2024")		
General project management and coordination	<ul style="list-style-type: none"> • Project closure expected in June 2025 	<ul style="list-style-type: none"> • Project closed in March 2025 and handed over to SAI UK through their regional programme
Foundations	<ul style="list-style-type: none"> • Operational planning monitoring support for Q1 and Q2 (Support will end in June 2025) • Continued support under SPMR 	<ul style="list-style-type: none"> • Project handed over to SAI UK
Audits	<ul style="list-style-type: none"> • Support completion of Government consolidated financial statements audit up to 2023 (to June 2025) • Continued support on audit risk assessment 	<ul style="list-style-type: none"> • Project handed over to SAI UK
COMPONENT 7: Support to the Cour des Comptes DRC – "CdC DRC Peer Support Project 2022-2025"		
General project management and coordination	<ul style="list-style-type: none"> • Extension of project • Potentially partner with IMF to support SAI in a climate-related audit 	<ul style="list-style-type: none"> • Project extended to February 2026 • Climate-related audit delayed and pushed to 2026

	<ul style="list-style-type: none"> • Mobilisation of resource persons for new project support – signing new peer partnership agreement • End-project evaluation 	<ul style="list-style-type: none"> • New project phase from March 2026 through the ARISE programme in discussion to build on the lessons learned and gains in the last phase • Evaluation not required by Norad
Strategic management, internal governance, and ethics	<ul style="list-style-type: none"> • Develop new strategic plan • Develop a code of ethics for magistrates and support its implementation 	<ul style="list-style-type: none"> • Not undertaken due to internal SAI challenges that affected project activities
Compliance auditing and jurisdictional control	<ul style="list-style-type: none"> • Capacity development in compliance audit for selected staff • Peer-supported compliance audit report II issued 	<ul style="list-style-type: none"> • Despite reduced project support, the SAI audited budget implementation in all 26 provinces of the DRC and audited the state budget during 2025
Communication and stakeholder engagement	<ul style="list-style-type: none"> • Stakeholder sensitisation event • Support CdC on organising bi-annual meetings with country-level donors. Develop and share video presenting good stories of project activities 2018-2025 	<ul style="list-style-type: none"> • Organised sensitisation workshops for budget controllers across state institutions • Conducted outreach initiatives, including: open days for school pupils and engagement sessions for university students • Contributed to establishment of a donor coordination group dedicated to support the SAI • Video not prepared as planned.
COMPONENT 8: Global SAI Accountability Initiative (GSAI) Programme under the INTOSAI Donor Cooperation		
Programme management and coordination	<ul style="list-style-type: none"> • Physical workshop in quarter 1, on preparation for Phase 2: how to engage better with local donors • Bi-annual GSAI partner updates • Video on experience sharing and good stories 	<ul style="list-style-type: none"> • Online workshops on emergency preparedness and IDI's Safeguarding policy conducted for all programme participants in October 2025 • Physical workshop in Belize in May 2025 for Belize and Dominica on preparation for phase 2 • Video developed and partner updates sent out on time
Benin	<ul style="list-style-type: none"> • Project will continue in 2025 under the management and supervision of GIZ 	<ul style="list-style-type: none"> • Implemented the project with SAI France as main technical partner and GIZ responsible for fund management and implementation • Focused on operationalising the Strategic Plan 2025–2027, including: <ul style="list-style-type: none"> • Enhancing organisational structures and allocation of responsibilities • Developing and implementing the Annual Work Programme • Establishing procedures for controlling asset declarations • Improving the organisation of the Secretariat (Greffé) and archives • Conducted two selected audit assignments with peer mentoring to strengthen audit capacity
Belize	<ul style="list-style-type: none"> • Approval of revised audit manuals • Pilot audit using the audit management software and revised manual • Develop a digital system for handling HR records 	<ul style="list-style-type: none"> • Finalised and approved updated financial, compliance, and performance audit manuals by the second quarter of 2025 • Initiated digitalisation of the audit process through deployment of A-SEAT • Prepared selected audit staff to participate in A-SEAT training in January 2026

	<ul style="list-style-type: none"> • Revision of the audit bill of SAI Belize • Seminar with key stakeholders • Engagement with donors for GSAI phase 2 	<ul style="list-style-type: none"> • Published the annual audit report for FY 2015/2016, the first since 2014, following its tabling in Parliament • Enhanced stakeholder engagement through an August 2025 outreach event, improving awareness of the SAI's role and dialogue with key institutions, including the Accountant General and Parliament
Dominica	<ul style="list-style-type: none"> • Support on the implementation of pilot audit using the customized manual • Identification of gaps in the audit law • IT training and support planned in November 2024 • Finalisation of GSAI phase 2 proposal 	<ul style="list-style-type: none"> • Continued support for the use and piloting of a customised compliance audit manual • Advanced the customisation of a performance audit manual and provided support for financial audit. • Strengthened independence and stakeholder engagement through a review of the audit law and a draft gap analysis by SAI Latvia • Key milestone with the signing of Phase II of the Cooperation Agreement between IDI, CAROSAI, SAI Latvia, and SAI Dominica on 7 August 2025, extending GSAI support through 2027
Haiti	<ul style="list-style-type: none"> • No planned activities in 2025 due to ongoing political instability 	<ul style="list-style-type: none"> • No activities undertaken
Honduras	<ul style="list-style-type: none"> • Support to audit quality management • Support to development of an organisation training plan 	<ul style="list-style-type: none"> • Approved Audit Quality System Improvement Plan and the Competence Framework. • Completed the identification of staff training needs in line with ISSAI 150 requirements. • Extended project into 2026, with a new focus on strengthening capacity for public debt audits. • Established SAI Mexico as a peer partner for the next phase and initiated efforts to identify additional peer institutions.
Lebanon	<p>Highly uncertain situation – due to geopolitical instability.</p> <ul style="list-style-type: none"> • Launch pilot audits • Improve jurisdictional controls • Communication 	<ul style="list-style-type: none"> • Continued project implementation in 2025 under difficult conditions due to security and political instability • Published a multi-year public audit report (2020–2024), strengthening transparency and accountability • Adapted a priori control procedures, reducing workload and freeing up resources for audit activities • Adopted an annual programming mechanism to improve planning and prioritisation • Reallocated responsibilities among audit chambers to enhance control and oversight functions • Submitted a draft revision of the SAI law and an accompanying advocacy plan for its adoption • Planned support in 2026 to facilitate the adoption of the revised SAI law proposal

Kyrgyzstan	<ul style="list-style-type: none"> • Update of the Financial, Compliance and Performance audit methodologies and working papers • Study visits to SAI Poland on digitalisation, audit and stakeholder management • Development of stakeholder strategy • Meetings with donors to seek funding for a Phase 2 	<ul style="list-style-type: none"> • Supported revision, testing, and Council approval (November 2025) of audit manuals and working papers for financial, compliance, and performance audits, following pilot audits and targeted staff training • Advanced digitalisation through the approval of the ICT Strategy (2025–2026) and completion of a pilot IT audit report in November 2025 • Strengthened stakeholder engagement with the approval of a Communication Strategy • Concluded GSAI Phase I with a closing event in November 2025 • Positioned the SAI for transition to the Central Asian SAIs Accountability Initiative (CASAI) in 2026, co-funded by SECO and implemented with IDI and continued peer support from SAI Poland and Georgia.
Tajikistan	<ul style="list-style-type: none"> • Execution of pilot financial audit • Planning and execution of pilot performance audit • Training on using updated audit management system • Implementation and review/update of newly launched monitoring system • Audit quality assurance online support and workshop • Meetings with donors to seek funding for a Phase 2 	<ul style="list-style-type: none"> • Completed pilot performance audit and advanced pilot financial and compliance audits using newly developed audit instructions • Refined audit documentation templates and quality assurance procedures based on lessons learned • Strengthened capacity in audit quality assurance and budget analysis through peer support from SAI Georgia • Enhanced the audit management system to support pilot audits and quality assurance processes • Concluded GSAI Phase I with a closing event in November 2025, showcasing results and positive feedback from development partners and Parliament • Established a strong foundation for continued reforms under CASAI starting in 2026, co-funded by SECO and implemented with IDI with continued peer support from SAI Georgia
Uzbekistan	<ul style="list-style-type: none"> • Not previously part of GSAI 	<ul style="list-style-type: none"> • Conducted planning meetings in Tashkent in September 2025 to define scope of support and confirm participation in CASAI • Postponed implementation under GSAI Phase I due to an internal reorganisation process. • Confirmed SAI Uzbekistan’s participation in CASAI yet to be received.
COMPONENT 9: Support to SAI Comoros – Strengthening the capacities of the Supreme Audit Institution of Comoros 2024-2029		
General project management and coordination	<ul style="list-style-type: none"> • Preliminary needs assessment • Develop a detailed project plan 	<ul style="list-style-type: none"> • Funding was suspended by USAID in February 2026, so no activities could be undertaken

ICT	Set up basic ICT governance & deliver initial equipment.	<ul style="list-style-type: none"> • Funding suspended and project terminated
Audit and controls	<ul style="list-style-type: none"> • Deliver training on jurisdictional controls & the audit cycle Deliver a pilot audit (by peers) 	
Strategic management and Governance	<ul style="list-style-type: none"> • Analysis of the independence of the SAI Set up anti-corruption Chamber basic procedures 	
COMPONENT 10: Brokering Upscaled SAI Support (BUSS) under the INTOSAI Donor Cooperation		
Brokering Upscaled SAI Support	<ul style="list-style-type: none"> • ASOSAI (Asian Organisation of Supreme Audit Institutions) BUSS in collaboration with the Asian Development Bank 	<ul style="list-style-type: none"> • 14 SAIs in the ASOSAI prepared elevator pitch documents and concept notes with problem analysis and proposed project objectives • Contact established between SAIs and country residents, including the Asian Development Bank, World Bank, etc. Principles for SAI-Donor coordination in ASOSAI were agreed
C 11: Short-term Bilateral projects		
Short-term support to the Supreme Audit Chamber of the Republic of Kazakhstan	<ul style="list-style-type: none"> • Support provided to SAI Kazakhstan based on agreed TOR with the World Bank 	<ul style="list-style-type: none"> • SAI Georgia delivered a workshop on quality management and Performance Audit • SAI Governance academy delivered
COMPONENT 14: Saudi Fund for Improved SAI Performance under the INTOSAI Donor Cooperation		
Saudi FISP	<ul style="list-style-type: none"> • Coordinate support and applications from SAIs across the INTOSAI regions for the FISP grant 	<ul style="list-style-type: none"> • 15 SAIs from various INTOSAI regions supported with up to USD 40,000 for ICT infrastructure and capacity development.

F. We were sensitive

The work stream supports gender and inclusion through both audits and strengthening the organizational efforts of the SAI in these areas.

In Madagascar, support from the Canada Fund for Local Initiatives enabled the SAI's gender team to extend gender training to an additional Financial Tribunal. As a result, five out of the six Financial Tribunals have now benefited from such training, strengthening the systematic integration of gender considerations across the jurisdiction's work. In parallel, the SAI initiated an audit on access to drinking water in southern Madagascar, with a specific focus on gender equality and social inclusion dimensions, and heightened support from gender trainers team.

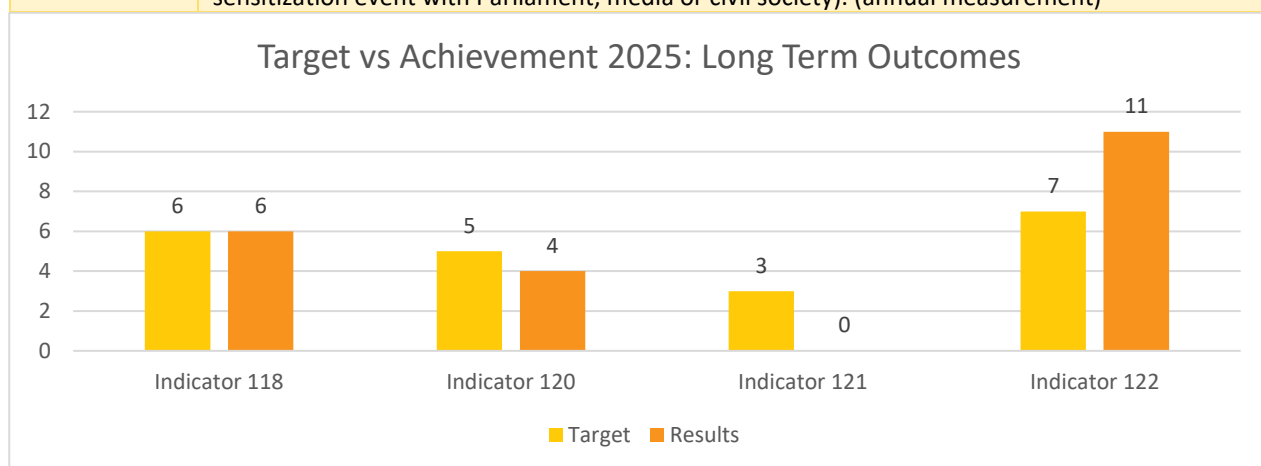


Picture 17: Gender training at the Financial Tribunal of Toamasina in Madagascar in November 2025

G. Performance against our targets

A. Work Stream Long Term Outcomes in IDI Results System 2024-2026

Indicator No.	Indicator Description
118	Number of SAIs supported bilaterally publishing the annual audit report or equivalent on their webpage within 12 months of the end of the audited financial year. (annual measurement)
119	Cumulative number of SAIs supported bilaterally that increase their score of SAI PMF indicator 8 "Audit coverage" ³
120	Number of SAIs supported to enhance internal governance and/or strategic management that publish the SAI performance report on their webpage within 12 months of the end of the financial year. (annual measurement)
121	Number of SAIs supported in taking actions for gender and inclusion, where the annual SAI performance or other report issued by the SAI includes progress against targets for gender and inclusion. (annual measurement)
122	Number of SAIs supported for stakeholder engagement that conduct minimum one major engagement with external stakeholders during the year (e.g. a press conference or a sensitization event with Parliament, media or civil society). (annual measurement) ⁴



Explanation of Results

Indicator 118 – Six SAIs of Belize, Dominica, Kyrgyzstan, Somalia, South Sudan and Tajikistan published completed audit reports during the period.

Indicator 120 – Four SAIs of Lebanon, Somalia, South Sudan and Tajikistan completed and published annual performance reports. In DRC, this was affected by internal SAI challenges in 2025, which also affected the project. In Madagascar, this was affected by the USAID funding cut and the country's political situation.

Indicator 121 – None of the SAIs reported on gender issues in 2025.

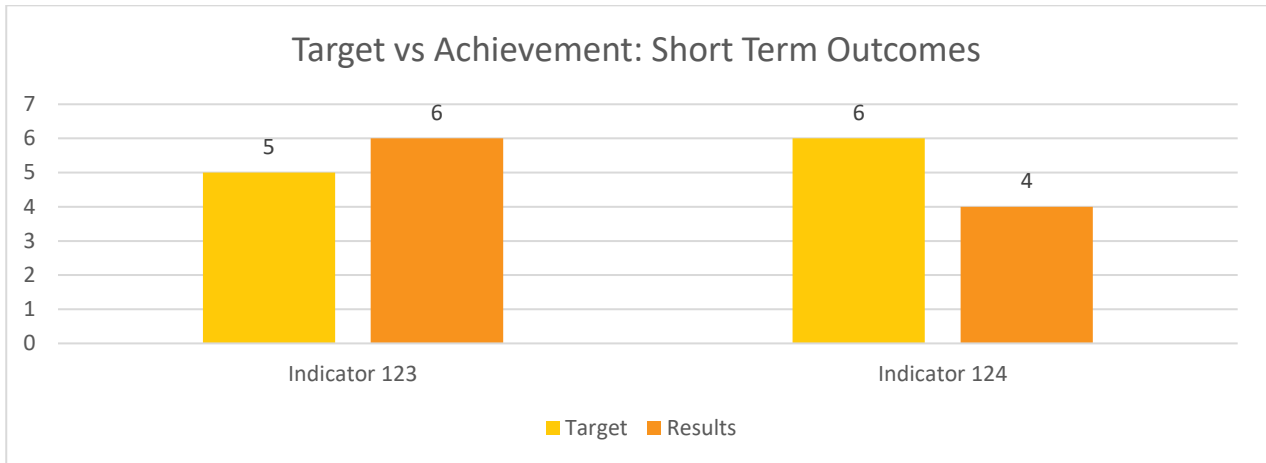
Indicator 122 – Only six SAIs were able to hold engagements in 2025.

B. Work Stream Short Term Outcomes in IDI Results System 2024-2026

Indicator No.	Indicator Description
123	Cumulative number of SAIs supported to digitalize their audit process and used the digital tool for at least one audit.
124	Number of SAIs supported to establish coordination mechanisms for support where at least one joint meeting for all partners have been held during the year. (annual measurement)

³ There is no target for 2025 for Indicator 119

⁴ This indicator applies to Bilateral Support as well as initiatives run under the Well Governed SAIs work stream. Out of the 11 SAIs shown in the results, six pertain to Bilateral Support.



Explanation of Results

Indicator 123—Audit digitalisation process was affected in Madagascar due to the cut of USAID funding. In Belize, this was also delayed due to travel issues but is on track for 2026.

Indicator 124 – The planned coordination meetings in DRC and Madagascar did not happen as planned due to internal challenges and the cancellation of USAID funding.

H. Financial overview for our work

For 2025, the expenditure as compared to the 2025 revised budget approved by the IDI Board in 2025 was as follows:

	Revised Budget 2025	Actual Expenditures 2025	% difference over budget
Allocated Staff Costs	1,812,216	1,439,589	-20.56%
Allocated Overheads costs	2,035,569	1,898,565	-6.73%
Direct Staff Costs	8,749,260	9,464,916	8.18%
Delivery Costs	9,772,589	7,641,158	-21.81%
Sum	22,369,634	20,444,228	-8.61%

Direct staff costs show an overspend of 8% mainly due to higher actual staff rates for the Madagascar resident staff than budgeted. The underspend of 21% on delivery costs is due to a later than planned start in the Somalia project and low activity in DRC due to internal SAI issues.

I. Our risk management

Support to SAIs in challenging contexts involves high results and development risks. In addition to the corporate and development risks identified at the organisation level, the following risks were identified and monitored in 2025 explicitly for Bilateral support:

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
Political instability and country crisis: Political upheavals such as elections, widespread protests, changes of government, coups, or	H	H	Tolerate	<ul style="list-style-type: none"> Engage in regular dialogue with partners to assess the political situation and its potential impact

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
violent conflict could disrupt SAI development and operations				<p>on the SAI, such as during elections.</p> <ul style="list-style-type: none"> • Adjust project timelines and scale down support if the political environment hinders execution. • Assess the options to implement flexible planning to ensure rapid adaptation during election periods or political transitions.
<p>Funding and Partner Coordination Risks: Few regional INTOSAI providers (SAIs and regional secretariats) capable of managing donor funds or offering long-term support to SAIs in challenging environments</p>	M	H	Treat	<ul style="list-style-type: none"> • Mobilize regional secretariats as project partners and build their capacity to manage donor funding for long-term SAI support. • Foster partnerships with implementation partners that can manage funding and collaborate with INTOSAI. • Engage in regular dialogue with donors on funding mechanisms and project sustainability
<p>SAI financial challenges: SAIs are unable to cover basic operational and salary costs due to low-budget releases, which puts project execution at risk as staff are unable to report to work consistently</p>	H	M	Tolerate	<ul style="list-style-type: none"> • Provide other incentives such as training and professional development opportunities as part of project support • Dialogue with project donors and other in-country donors to scale up co-ordinated support to the SAI
<p>SAI leadership: SAI leadership is not upholding its commitment, driving change in the SAI or is replaced.</p>	H	M	Treat	<ul style="list-style-type: none"> • Involve many SAI staff in project activities to ensure institutional anchoring of support and sustainability • Prioritize support to SAI strategic management and leadership where possible • In-person updates and meetings with the SAI leadership during in-country visits to enable their full project understanding and regularly inform on progress • As a last resort, consider termination of support if there is a total lack of commitment and communication from the SAI leadership.

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
Quality and delivery methods: Support processes not customised to the context and current capacity and needs of the SAI	H	M	Treat	<ul style="list-style-type: none"> • Emphasise the personal qualifications of the advisors mobilised • Train advisors in the country context, conflict sensitivity, and country-specific PFM • Utilise globally accepted standards and best practices as a basis for advice and training, but adapt manuals and guidance material to the context. • Regular dialogue with SAIs and peer SAIs on how to ensure relevance and quality of support
Resource person mobilisation: Inability to source consistent resource persons for some country projects. On the other hand, there is a risk of overreliance on a few SAIs for the provision of peer support	H	M	Treat	<ul style="list-style-type: none"> • Develop a reach-out plan to expand the pool of SAIs that can provide resource persons for bilateral support • Use of IDI staff to provide peer support where required. • Dialogue with the regional secretariat to recommend resource persons within the region. Consider using regional secretariat technical personnel if necessary. Project time sheets should, however, be used in case of salary reimbursements • Use of long-term advisors and consultants if feasible.
IDI and partner staff safety: Support in unsafe contexts means higher medical and security risks	H	M	Treat	<ul style="list-style-type: none"> • Use reliable transport and in-country security firms for security risk assessments and movement. • Use neighbouring countries if the security risk is high in-country • Support ICT tools and systems enabling more online collaboration where in-country travel is high risk. • Training on emergency preparedness and management for all involved
Duplication of support: Uncoordinated efforts by multiple donors could lead to redundant or overlapping support, reducing the overall effectiveness and efficiency of interventions.	H	M	Treat	<ul style="list-style-type: none"> • Encourage and support SAIs to hold regular joint donor coordination meetings • Engage with other PFM actors and international donors to improve

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
				coordination and avoid duplication. • Participate actively in local PFM coordination groups if necessary
Impact of support Supporting the SAIs in auditing and publishing audit reports on relevant topics, and ensuring that these reports are discussed by the Parliament and followed up on	H	H	Treat	• Support continued engagement with stakeholders, including auditees and parliaments, in considering relevant topics for audit, cooperation during audits and follow-up of audit recommendations.

J. Reflections and looking ahead

Political developments in donor countries can significantly affect funding continuity, as demonstrated by recent changes following the US elections and the suspension of USAID-funded projects. Future planning should systematically assess donor-side political risks and proactively diversify funding sources to enhance programme resilience, rather than only consider beneficiary SAI risks.

New Bilateral projects should begin with thorough induction processes for SAI leadership and staff. These should clarify expectations related to results, support modalities, procurement, and financial management. While such roles are outlined in cooperation agreements, additional dialogue is necessary to ensure shared understanding and avoid delays.

Cooperation agreements should be simple, practical, and clearly define partner roles and responsibilities. They should place strong emphasis on agreed results and performance expectations to help manage risks and maintain strategic focus.

Project design should account for the limited absorption capacity of bilateral SAIs and ensure strong coordination with other IDI initiatives and other support providers targeting the same institutions. Where feasible, related initiatives should be integrated into Bilateral Support projects to improve coherence, reduce duplication, and enhance implementation efficiency.

Peer partnership agreements should clearly define not only the number of peers involved, but also time commitments, appraisal mechanisms, and expected deliverables. This enables peer SAIs to plan resources effectively. Where a peer supports multiple projects, a consolidated agreement outlining resource requirements across projects is more efficient. Expected institutional benefits for peer SAIs should also be stated where possible.

Mechanisms should be in place to quickly establish project support teams in response to donor requests for short-term, targeted assistance. Coordination with relevant workstreams is essential to ensure timely delivery. Such funding opportunities can also contribute to staff costs and institutional revenues and should therefore be actively pursued.

Projects should remain flexible to receive and manage funds on behalf of Bilateral SAIs that are unable to access Saudi FISP grants. This approach complements project financing and supports digitalisation efforts. At

the same time, SAIs should be guided to procure appropriate, high-quality equipment to ensure value for money and sustainability.

Project monitoring should be simple, results-oriented, and based on clear indicators, with active involvement from all partners. This supports accountability and timely delivery. In parallel, the managerial autonomy of component teams should be preserved, as it enhances effectiveness and builds practical management capacity.

Support for SAI independence should be customised, particularly for smaller institutions. Where legal reform is difficult in the short to medium term, alternative mechanisms, such as cabinet or parliamentary resolutions, should be explored to strengthen key aspects of independence, including the publication of reports and operational autonomy.

Where possible, peers should be selected from the same region as the beneficiary SAI. Regional peers are more likely to share institutional, cultural, and operational contexts, increasing relevance, trust, and the effectiveness of capacity-building support. Support to audits and the expected results should be clearly outlined in the respective results frameworks.

© 2025 INTOSAI DEVELOPMENT INITIATIVE

Stenersgata 2, 0184 Oslo, Norway

www.idi.no

