IDI ANNUAL REPORT 2024

Bilateral Support

Contents

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 2024

Bilateral Support Outreach

INTOSAI Regions	No. of SAIs[1]	SAI Staff in Long Term Capacity Dev Events	SAI Staff in Knowledge Sharing/ Awareness Raising Events	SAI Staff in Training Events	Female Participation %
8	65	800	326	265	41.2

IDI's bilateral support is provided in partnership with regional organizations and peer SAIs and is guided by the newly approved Bilateral Support Policy. In 2024, IDI was the leading partner for bilateral support to the SAIs of Somalia, South Sudan, Madagascar, The Gambia and The Democratic Republic of Congo (DRC). For these SAIs, specific donor agreements and larger multi-year projects have been established. In addition, IDI worked with partners, including the African Organisation of English-Speaking SAIs (AFROSAI-E) and the African Organisation of French-Speaking SAIs (CREFIAF), to provide tailored support on a smaller scale to the SAIs of Eritrea, Guinea, Niger, and Togo. This was done under the Accelerated Peer-support Partnership (PAP-APP) programme, which ended in December 2024.

Based on the experiences of the PAP-APP programme, the INTOSAI-Donor Cooperation (IDC) established the "Global SAI Accountability Initiative" (GSAI). In 2023, the programme was launched to support eight beneficiary SAIs of Dominica, Honduras, Haiti, Kyrgyzstan, Benin, Belize, Lebanon, and Tajikistan in building their capacity across different domains. The programme is designed to ensure that IDI plays a coordinating role while other INTOSAI providers are the primary support providers to the SAIs.

Several successes materialised from the different projects and programmes in 2024:

In Madagascar, despite political difficulties, the SAI presented their 2023 and 2024 annual report with great impact, using a wide range of communication techniques (TV interviews, press communique, Facebook posts...). This enhanced

[1] This table shows distinct count of SAIs and SAI Staff.

communication approach proved highly effective, enabling the SAI to achieve significant visibility in the press and social media following the event. Many of the presented audits, supported by peers, addressed critical and widely scrutinized topics, including JIRAMA (the national water and electricity company) and key sectors like rice and cattle production arrangements.

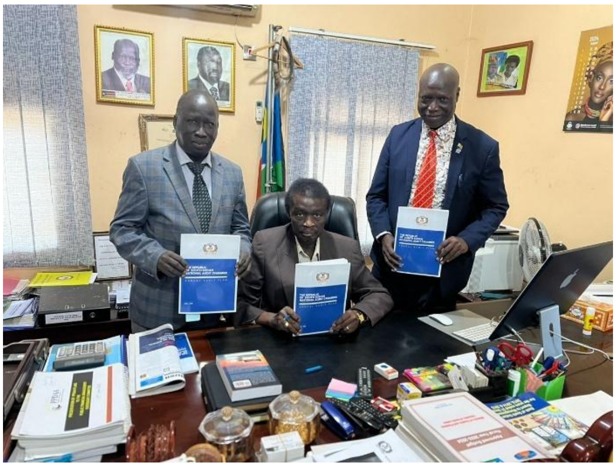
Regarding jurisdictional controls, the SAI made significant progress in addressing a backlog of pending accounts that had persisted for over 20 years. By 2024, more than half of the backlog was cleared, thanks to the establishment of a dedicated task force and the implementation of enhanced individual performance monitoring by the SAI management.

In 2024, a magistrate from the SAI was selected to participate in the International Auditor Fellowship Program organised by the U.S. Government Accountability Office (GAO) in Washington, D.C. This marked a historic achievement as she became the first Malagasy auditor from the SAI to qualify for this three-month program, which is designed to support SAIs in advancing accountability, transparency, and government performance. Upon returning to Madagascar, she brought renewed confidence in her capabilities and a strengthened understanding of delivering impactful results, particularly in producing high-quality audit reports.

Picture 1: 2023&2024 reports on five major newspapers headlines right after the presentation

Picture 2: SAI auditor receiving her IAFP certificate from the US GAO

In South Sudan, the compliance audits conducted on critical topics across the Central Government, such as the purchase of motor vehicles and collection of non-tax revenue, led to an improved understanding of the audit process amongst auditees and an improved willingness to act on audit findings. Through a successful collaboration between the project and the World Bank, the SAI completed the audit of 12 World Bank-funded projects with the support of peers from the Office of the Auditor General Kenya (OAGK). The reports were completed on time and submitted to the Bank and the respective ministries. This demonstrated the SAI’s potential to audit donor-funded projects in a country highly dependent on donor funds. With the publishing of its annual activity report from 2018 to 2023, the SAI demonstrated its willingness to lead by example and publicly report on its performance. The SAI also developed a new strategic plan for 2025–2029 to ensure sustained progress, setting a clear roadmap for its future priorities, albeit in a challenging environment. Meanwhile, the revised Audit Bill is nearing finalization in the National Assembly, a milestone that will further strengthen the legal framework governing the SAI's operations.

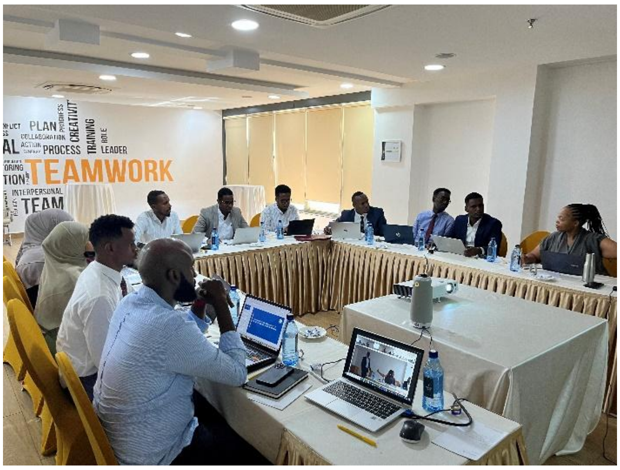


Picture 3: NAC AG signs the Annual Activity Report 2018-2023

Picture 4: NAC Strategic Planning team

In Somalia, the Office of the Auditor General of Somalia (OAGS) has continued to report and publicly share significant audit findings and recommendations that can create a meaningful impact. OAGS delivered the annual audit reports, including the mandatory annual financial report, to Parliament on June 30, 2024, within the statutory deadline. The office also completed compliance audits for 19 Ministries, Departments, and Agencies (MDAs) for the fiscal year ending December 31, 2023. Recognizing the importance of stakeholder engagement to leverage audit impact, OAGS organised forums with key stakeholders, including MDAs and the media, to discuss significant audit findings and recommendations. The office published its annual performance report in Somali to enhance transparency and visibility further, making their performance information accessible to a broader audience. In 2024, an external reviewer conducted a term-end review of the peer support project, delivering a positive assessment across all indicators: relevance, efficiency, effectiveness, sustainability, and partnership.

Picture 5: OAGS AG signs the Annual Overall Audit Plan 2024



Picture 6: On-the-job support for Financial Audit planning in 2024

In the Democratic Republic of Congo (DRC), despite perennial challenges, the SAI continues to increase its credibility and relevance in Congolese society. In 2024, the SAI significantly increased its audit capacity. Budget implementation by all 26 provinces of the DRC, as well as the central government, were audited for conformity with the Finance Act with support from project peers from Senegal.

The SAI, in a historic first, carried out its mandate of jurisdictional control by judging public accountants. This event attracted a lot of interest and commendation from stakeholders. Our project supported the SAI with a communication strategy and operational plan. Also, a communication unit was created and trained by the Project. This contributed to the SAI taking initiatives to increase its visibility. Stakeholder engagement events were organised for multiple stakeholders, social media sites were opened, and the SAI and its work were prominently featured in the national media.

Picture 7: Training of SAI senior management on communication and stakeholder engagement

Picture 8: SAI DRC in the local and international news

The GSAI Programme entered its active implementation phase in 2024. Seven out of eight countries, including Belize, Benin, Dominica, Honduras, Kyrgyzstan, Lebanon, and Tajikistan, have been implementing their country projects developed during the planning stage with their respective partners. The partners include the peer SAIs of France, Latvia, Poland, India, Azerbaijan, Georgia, Mexico, and Costa Rica and organisations including the Chartered Institute of Public Finance and Accountancy (CIPFA), the Organisation for Economic Co-operation and Development (OECD) Sigma and the German Corporation for International Cooperation (GIZ). Implementation in Haiti has, however, been halted due to the political situation.

In Belize, Benin, and Dominica, highlights included the development of an advocacy strategy for the audit bill, approval of a new strategic plan, and advancements in audit competencies through compliance audit manuals and hands-on training. Kyrgyzstan and Tajikistan also recorded substantial progress, with Kyrgyzstan enhancing audit methodologies, conducting a pilot audit, and drafting an IT development strategy, while Tajikistan modernized its audit management system and strengthened stakeholder engagement through a multi-stakeholder event. These achievements reflect growing institutional capacity, improved audit processes, and stronger governance frameworks.

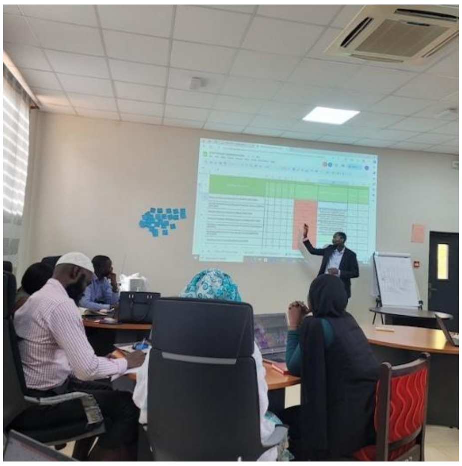
In Honduras, Lebanon, and Haiti, progress was hindered by contextual challenges. Honduras faced delays due to leadership changes but has since refocused on audit quality management and professional capacity development, with planned activities in 2025. Lebanon’s security and political crisis limited project activities, shifting the focus to optimizing “a priori” procurement controls, leading to legislative approval of higher thresholds and efficiency-enhancing recommendations. Meanwhile, Haiti’s project remains on hold, with the GSAI reaffirming its commitment to launch once conditions improve. Despite these obstacles, groundwork has been laid for future progress, ensuring that once circumstances allow, these SAIs can advance their reform efforts.

Picture 9: Training in performance and compliance audit, SAI Dominica and SAI Latvia

Picture 10: SAI Tajikistan team with its partners after the Stakeholder Engagement Event on Presentation of Strategic Development Plan for 2024-2028

In the Gambia, the partnership with the National Audit Office of the United Kingdom (NAO UK) delivered critical training on risk assessment and sampling, which supported the progress in completing the backlog consolidated financial statements. The completion and timely delivery of these audits is critical for continued donor budget support to the country. The SAI also developed a new strategic plan from 2025 to 2029 with support from IDI's Strategy Performance Measurement and Reporting (SPMR) initiative, setting clear priorities for the next five years.

Picture 11: Risk management workshop with NAO UK August 2024



Picture 12: Operational planning monitoring NAO Gambia

The overall PAP-APP phase 2 programme seeks to mobilize peer support to the SAIs and ensure good quality and synergies across the various country projects and partners involved. The programme came to an end in 2024 with many useful lessons learned for similar programmes in the future. A positive evaluation result was issued by the evaluators, Ernst and Young of Sweden, they stated that *"The PAP-APP programme stands out for effectively advancing the capacity building of vulnerable SAIs, aligning with the SDGs' principle of leaving no one behind and demonstrating significant institutional development since 2017".*

INTOSAI providers scaled up support to the most challenged SAIs, with fifteen peer SAIs providing support to different PAP-APP country SAIs. The number of peer SAIs that engaged in support to the GCP Tier 2 SAIs was 15 in 2024. This is three SAIs more than the target of 12. This means a significant part of support to the SAIs is provided in-kind and by Peers. All the PAP-APP SAIs, except for SAI Sierra Leone received peer support in customized projects.

Country projects to the PAP-APP SAIs were mostly delivered effectively and timely and relevant COVID-19 related audits and gender audit reports.

Ernst and Young concluded that "*The PAP-APP programme stands out for effectively advancing the capacity building of vulnerable SAIs, aligning with the SDGs' principle of leaving no one behind and demonstrating significant institutional development since 2017*".

Picture 13: PAP-APP annual meeting with donors

Picture 14: PAP-APP training of Peers in Oslo

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 organizations and peer SAIs to support capacity development. Several partnerships have been established under GSAI, seeking to enable partners to play a significant role in the delivery of support.

Figure 1 illustrates the number of initiatives per partner. In 2024, we collaborated with 16 peer SAIs, three regional secretariats, and two additional implementing partners. Among these, SAI France, AFROSAI-E, and the Caribbean Organisation of SAIs (CAROSAI) were engaged in the highest number of projects. The roles and levels of involvement varied. While some served as lead providers, taking on comprehensive implementation responsibilities, others primarily contributed as resource persons, offering their expertise to specific aspects of the projects.

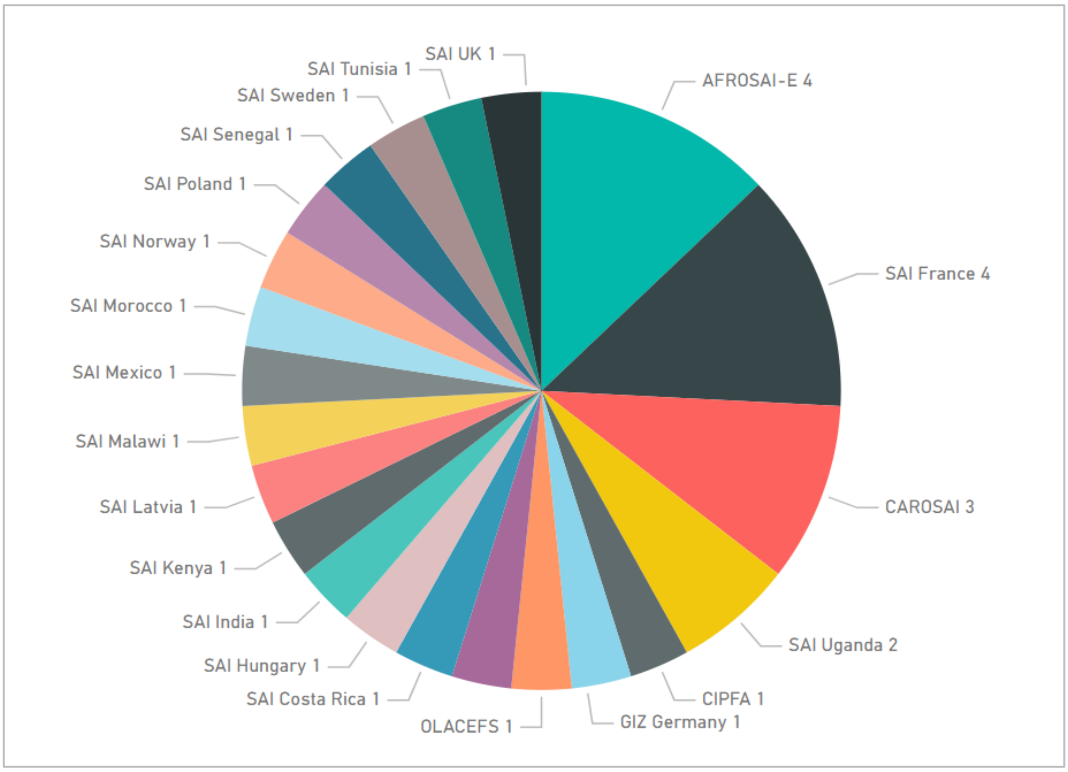


Figure 1: Number of initiatives per partner

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 provide synergies with country projects and overarching programmes to train peer providers and develop and share good ways of 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 2024, we received funding from USAID, the European Commission, the Ministry of Foreign Affairs (MFA) Norway, the Norwegian Agency for Development Cooperation (NORAD) and SAI Latvia.

Figure 2 below shows the contribution of the different donors to the total work stream costs in 2024. In addition, a limited portion of IDI core funding is used to cover overhead costs and some co-financing requirements.

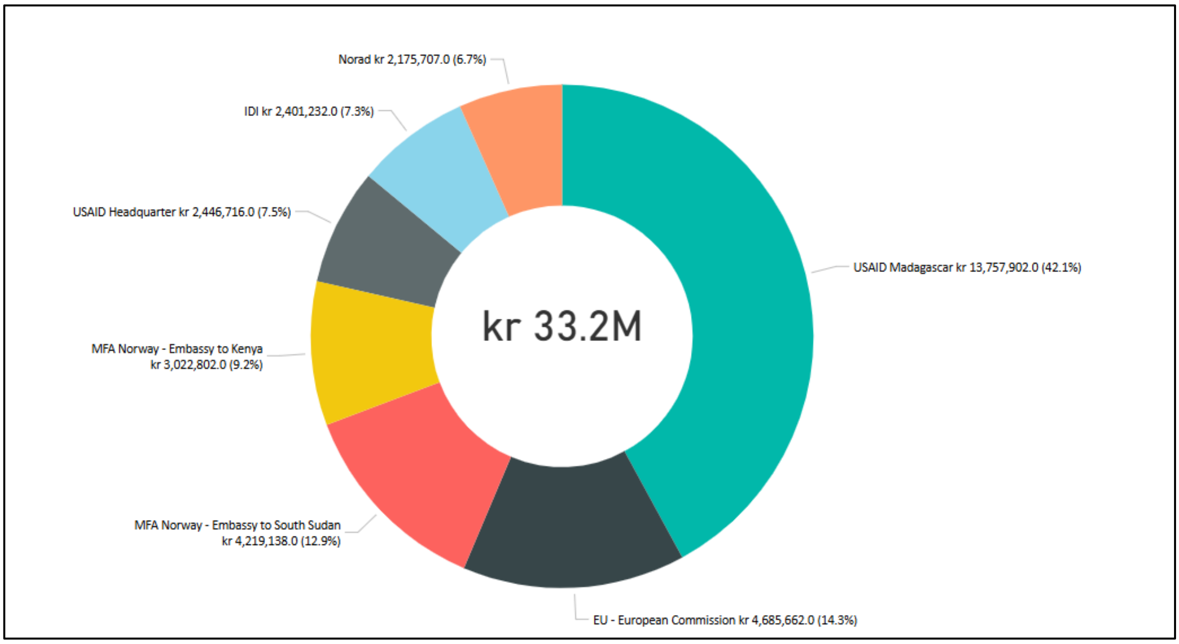


Figure 2: Donor funding shares 2024

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 linked to the strategic plans and ongoing work in the SAI. 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 digitalization 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 digitalization efforts

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

- Organize 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 considers a mix of both 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 2024 plans

The work stream plans for 2024 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, digitalization, and public trust in SAIs.

i) 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

ii) Highly challenged SAIs are being managed strategically to ensure government and development partner resources are utilized effectively and strategic priorities achieved

iii) 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 2024 results from the different workstream components:

COMPONENT 1: Bilateral Support general management

An updated Bilateral Support Policy was developed and approved by the IDI Board in November 2024.

COMPONENT 2: Support to the Office of the Auditor General of the Federal Republic of Somalia

In Somalia, the Peer Support Project supported the development of the 2024 annual overall audit plan and execution of financial and compliance audits. The audit reports were submitted to Parliament by the 30th of June 2024 deadline. Support was also provided to the quality assurance process for financial and compliance audits, enabling the Auditor General to identify gaps in the audit processes and inform the recommendations to address these gaps.

On governance, the project supported the development of the 2024 operational plan and its implementation monitoring. Support was also provided in drafting the SAI's 2024 Annual Performance Report.

To enhance the impact of the audit report, the project supported OAGS in conducting stakeholder engagement activities. The project organised workshops with MDAs and the media to improve their understanding of the OAGS' roles and functions while raising awareness of the newly enacted audit law.

The project supported auditor professionalisation through the IDI Professional Education for SAI Auditors (PESA) certification and the Certified Fraud Examiner (CFE) programs. In 2024, 10 new auditors enrolled in the PESA program, seven took the PESA exams, and two auditors joined the CFE program, with one achieving CFE certification.

The project also supported OAGS in coordinating support from various providers and ensured that efforts remained aligned through regular dialogue with various long-term consultants working in OAGS and the semi-annual Development Partner meeting.

COMPONENT 3: Support to the National Audit Chamber of South Sudan

In South Sudan, the SAI was supported in developing an annual audit plan for 2024/25 and in executing compliance audits in 12 ministries. The reports were concluded and will be submitted to the Assembly in 2025. The SAI was also supported in completing financial audits of 12 World Bank-funded projects in South Sudan. These reports were submitted to the Bank and the respective ministries in December 2024. A performance audit in the education sector and an audit in the petroleum sector are also in the final stages of completion. All these audits were conducted digitally through a customised Microsoft Teams platform.

In terms of governance, the SAI was supported in developing a new strategic plan for 2025-2029, which included targets for gender and inclusion. The SAI also published its activity report from 2018-2023.

Regarding professional development, nine staff completed the IDI PESA exams, whereas four staff graduated to level two of the Certified Public Accountants Kenya programme, supported through the project. A performance appraisal system was also developed with peer support and approved by SAI management for implementation.

Engagements were held with key stakeholders during the strategy development process, supporting the NAC Audit Bill, which is in the final stages of discussion at the National Assembly.

Regarding project management and coordination, several engagements were held with other providers of support to NAC, including the World Bank and the European Delegation in South Sudan, which enabled coordinated and streamlined efforts to support the SAI.

COMPONENT 4: Accelerated Peer-support Partnership - PAP-APP

Eleven SAIs were supported in the areas of audit, strategic management, ICT, and stakeholder engagement.

Joint PAP-APP and GSAI trainings were held on emergency preparedness, IDI safeguarding and related policies, and gender and inclusiveness. IDI, GAO and SAI Uganda shared experiences in the gender and inclusiveness training, whilst SAI Norway and IDI shared experiences in the emergency preparedness training.

SAIs Togo and Guinea completed gender and inclusiveness audits, with SAI Guinea publishing its report, and Togo is expected to also publish its report early in 2025. A resident trainer was recruited in Eritrea.

COMPONENT 5: Support to the Court of Accounts of Madagascar – "TANTANA project 2020-2025 "

Regarding jurisdictional controls, the SAI reduced over half the backlog of pending accounts and is currently streamlining the procedures for judging the accounts.

TANTANA has supported 25 audits (including seven performed by the Financial Tribunals) with peers from SAI France, Morocco and Norway. The methodology team ("Cellule méthodologique") and peers designed an advanced training series to sharpen the skills of SAI staff and bring ISSAI standards to life in practical ways.

In November, the SAI presented the 2023 & 2024 Annual Reports, which included several topics of high interest, like the audit of the national water and electricity company, the infrastructure used for rice production and cattle registration. For the first time, the simplified report and the press releases were also available in Malagasy. The Annual Reports had a significant impact in the press and social media.

Gender equality and inclusion remained high priorities as the institution continued gender awareness training within the Financial Tribunals, culminating in the release of its first-ever gender audit. With the support of a peer from SAI Senegal, SAI Madagascar also embarked on a journey to raise awareness of ethics and deontology among all their staff, reinforcing the core values of professionalism, performance, integrity, and transparency, as laid out in their Strategic Plan.

Moreover, the SAI developed the first ICT strategy and implemented an action plan to sustain and further develop these positive changes within the institution. Eleven auditors have obtained the PESA certification.

The project also held engagements with other in-country donors within the PFM sector such as the World Bank and European Union to ensure coordinated efforts in the support to the SAI.

COMPONENT 6: Support to the National Audit Office of The Gambia – "Strategic Development Accelerator Project 2021-2024"

In the Gambia, the SAI was supported in completing the backlog audit of the consolidated financial statements from 2022-2023 through on-the-job support and training in risk assessment and sampling in collaboration with NAO UK. On-the-job support was also provided to two compliance audits related to the consolidated accounts audit.

In terms of governance, the SAI was supported in developing an annual audit and operational plan for 2024 and 2025. In partnership with IDI's SMPR initiative, the SAI has also developed a new strategic plan from 2025-2029.

COMPONENT 7: Support to the Cour des Comptes DRC – "CdC DRC Peer Support Project 2022-2025"

The project strengthened strategic management and audit capacities. A new code of ethics was developed for the administrative staff, and a dedicated one was developed for the magistrates in the pipeline. ICT capacity was strengthened through a SAI ICT needs assessment followed up by training for over 50 SAI staff.

Compliance auditing capacity was enhanced with training and on-the-job support for the compliance audit of the implementation of the state budget according to the law.

Under component three, communication and stakeholder engagement, an operational plan for 2025 was developed, and training on communication and stakeholder engagement was organised for senior management.

The project continuously engaged other providers of both technical and financial support in DRC. This to ensure that our plans and actions are coordinated to avoid duplication of effort and to share experiences and good practices. These efforts led to the formation of a donor group dedicated to the SAI.

COMPONENT 8: Global SAI Accountability Initiative (GSAI) Programme

Online workshops on gender and inclusion, emergency preparedness and IDI's Safeguarding policy were conducted for all programme participants in October 2024.

The Belize project progressed by developing an advocacy strategy for the audit bill and updating audit manuals, with only the performance audit manual pending approval in 2025. The project also completed a root cause analysis of audit submission delays and prepared stakeholder engagement materials, awaiting the new Auditor General's appointment.

The Benin project advanced with SAI France as the main technical partner and GIZ managing funds and implementation. Key achievements included approval of a new strategic plan, streamlined operational planning, improvements in jurisdictional controls, and preparations for two pilot audit missions in 2025.

The Dominica project advanced in developing audit competencies, with a draft compliance audit manual prepared and a pilot audit planned for 2025, while customisation of the performance and financial audit manuals continues. Progress was also made in independence and stakeholder engagement with a draft audit law gap analysis and planned outreach efforts, as well as in ICT development through Power BI and Excel training. Additionally, SAI Dominica's visit to Latvia provided hands-on performance and compliance auditing training.

In 2024, the Kyrgyzstan project progressed by training SAI staff on implementing developed audit methodologies, followed by a pilot audit that showed significant progress in audit skills, with continued support planned for 2025 by SAI Poland. The project also included an IT capacity assessment, leading to the drafting of an IT Development Strategy, and training in data analysis and IT auditing, enhancing the skills of 29 SAI staff in collaboration with IDI's pICTure initiative. Additionally, communication systems were analysed, with recommendations provided to improve interactions with stakeholders such as the media, parliament, and government agencies.

SAI Tajikistan made significant progress in the project with partners' support, including a knowledge exchange visit to SAI Georgia on audit methodology and stakeholder engagement. Key achievements included CIPFA-led training on audit instructions, planning for a pilot financial audit in early 2025, and the modernization of the Audit Management System (AMS), which improved audit processes and efficiency. Additionally, a major multi-stakeholder event was held in December in collaboration with SPMR ACT, where the Accounts Chamber presented its 2024–2028 Strategic Development Plan and discussed enhanced collaboration with key stakeholders, aiming to strengthen trust and cooperation.

In 2024, the Lebanon project faced challenges due to the security and political crisis in Lebanon, limiting activities and travel. The focus shifted to optimising "a priori" controls on procurement. OECD SIGMA organised workshops that led to two key outcomes: the Lebanese parliament's approval of a law raising thresholds for "a priori" controls and a joint report with 20 recommendations to enhance control efficiency. Work will continue in 2025 to reduce the SAI's resource use for these controls by 50%. Plans for other project areas are ready and will be relaunched once the situation stabilizes.

In Honduras, the project finally kicked off after delays caused by changes in SAI Honduras' top management. It shifted focus to two key outcomes: establishing an audit quality management system based on ISSAI 40 and creating a professional capacity development plan. Activities began at the end of 2024 with online meetings, document exchanges, and proposal preparations, with a mission to Tegucigalpa planned for mid-March 2025.

The Haiti project has been designed but remains on hold, awaiting more favourable conditions for implementation. In July 2024, the Heads of SAI France and IDI expressed solidarity with SAI Haiti and reaffirmed their commitment to the GSAI, with the support project ready to launch once the country's situation improves.

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 2024, the SAIs of Guinea and Togo each conducted and finalised an audit report on Gender, Diversity and Inclusion (GDI) topics. Peers from SAI France, Morocco and Gabon supported these audits.

SAI South Sudan included gender and inclusion indicators and targets in their new strategic plan from 2025-2029.

In the Gambia, a GDI assessment was conducted, and a report was approved by SAI management. This guided the development of the new strategic plan 2025-2029.

In Madagascar, gender awareness training within the Financial Tribunals culminated in the completion of the SAI's first-ever gender audit.

An online workshop on gender and inclusion was conducted for all GSAI and PAP-APP participants to discuss why gender and inclusion are crucial for SAIs and how SAIs in countries with challenging contexts can address this.

REPUBLIQUE DE GUINEE

Travail – Justice – Solidarité

COUR DES COMPTES

CABINET DU PREMIER PRESIDENT

RAPPORT D'OBSERVATIONS DEFINITIVES (ROD)

Audit Coordonné sur le Genre, la Diversité et/ou l'Inclusion

Sujet d'audit : « Accès des femmes et des personnes vivant avec handicap aux instances décisionnelles publiques »

Ordonnance N° 16/PP/CCG du 11/5/2023 modifiée par l'ordonnance N°10/PP/CCG du 19/02/2024 portant désignation de l'équipe d'audit.

CREFIAF

INTOSAI IDI

Picture 15: Gender Audit Report SAI Guinea

AUDIT DE LA MISE EN ŒUVRE DE LA CIBLE 5.2 DE L'OBJECTIF DE DEVELOPPEMENT DURABLE n°5 : CAS DE LA LUTTE CONTRE LES VIOLENCES BASEES SUR LE GENRE

Gestions 2017 à 2021

À Madagascar, **30% des femmes** de 13 à 49 ans ont déclaré avoir subi au moins une forme de violence, d'après les enquêtes menées au niveau national en 2012-2013.

STOP VBG Violences Basées sur le Genre

L'objectif du Gouvernement de réduire la prévalence des Violences Basées sur le Genre (VBG) fait encore face à plusieurs obstacles qu'il conviendrait de surmonter afin d'amener le pays à atteindre, d'ici 2030, la cible 5.2 de l'ODD 5.

Les principales observations concernant la lutte contre la VBG dans les régions d'Analamanga, d'Atsimo Andrefana, de Fitovinany et de Diana sont les suivantes :

1. **Le socle de la lutte contre les VBG n'est pas robuste**

Le cadre juridique régissant la lutte s'avère encore être incomplet. Le décret d'application ainsi que les arrêtés qui sont primordiaux pour la mise en œuvre des dispositions de la loi, notamment sur la prévention, la protection et la prise en charge des victimes de VBG ne sont pas disponibles.

2. **La plateforme de lutte contre les VBG censée œuvrer au niveau national et régional n'est pas opérationnelle**

Cette structure est chargée de coordonner et de centraliser les statistiques des VBG. Aucun acte ni lettre officielle mandatant légalement les représentants de chaque organisme et département ministériel n'a encore été pris.

3. **Il n'y a pas de fonds spécifique d'assistance aux victimes de VBG prévue par la Stratégie**

4. **La couverture nationale de la prise en charge des VBG est faible**

- Seulement 5 centres de prise en charge intégrée (CPCI) et 6 centres Vonjy : centres inaccessibles avec des ressources financières, matérielles et humaines limitées.
- Réinsertion professionnelle, autonomisation des victimes de VBG et accompagnement juridique et judiciaire peu développés.

Les principales recommandations visent à :

- Mettre en application lu décret fixant les règles applicables à la prévention, la protection et la prise en charge des victimes de VBG
- Mettre en place la plateforme de lutte contre les VBG chargée de protéger, de faire respecter les droits des victimes et de la collecte, de la compilation, du traitement et de l'analyse des données sur les VBG
- Accélérer la désignation des membres des organes de gestion de la Plateforme de lutte contre les VBG
- Garantir un accès équitable de toutes les femmes victimes de VBG sur le territoire national aux centres de prise en charge intégrée.

AUDIT POUR L'INTERET DU CITOYEN | 12

Picture 16: Gender Audit findings Madagascar

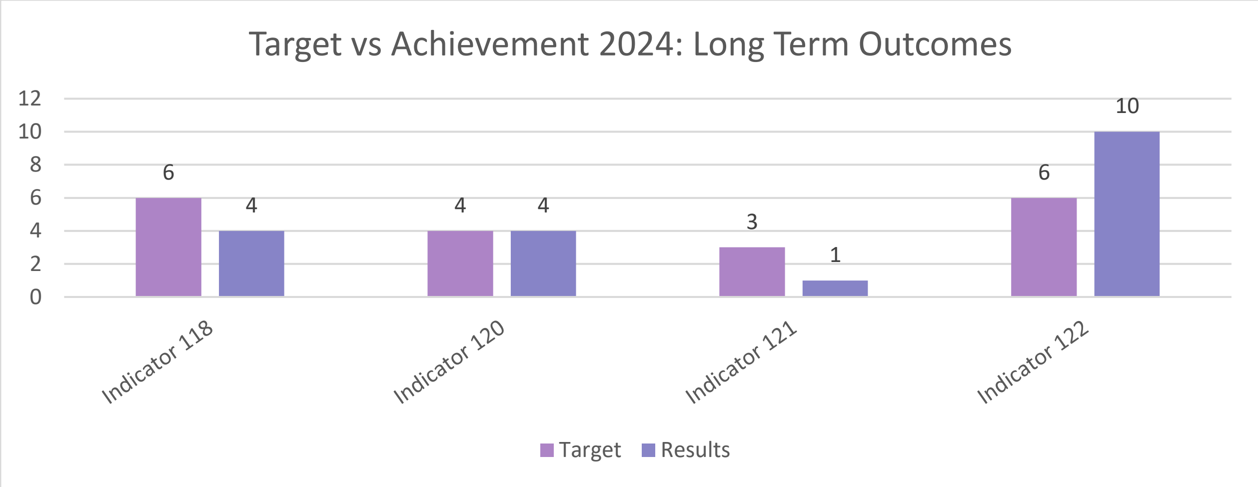
G. Performance against our targets

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"[2]
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)

[2] There is no target for 2024 for Indicator 119

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)

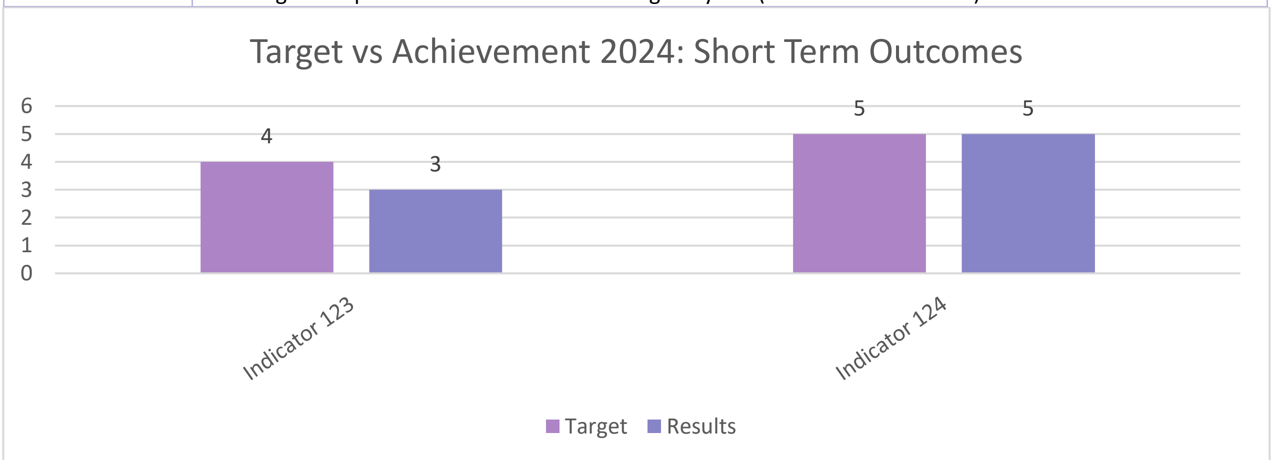


Indicator 118 – Audit reports were delayed due to challenges obtaining information from auditees, which delayed the overall audit process in some countries.

Indicator 121 – SAIs did not include specific gender and inclusion targets in their previous strategic plans. This has now been included in South Sudan's strategic plans from 2025 and Madagascar's new strategic plan, which is currently under development.

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)



Indicator 123—Audit digitalisation processes have not kicked off in other country projects, especially in French-speaking country projects, due to challenges in obtaining the right tools for the context and the cost implications.

H. Financial overview for our work

For 2024, the expenditure as compared to the 2024 revised budget approved by the IDI Board in June 2024 was as follows:

	Revised Budget 2024	Actual Expenditures 2024	% difference over budget
Allocated Staff Costs	1,509,818	1,636,690	-8%
Allocated Overheads costs	2,386,588	2,923,812	-23%
Direct Staff Costs	9,522,121	11,775,502	-24%
Delivery Costs	17,896,904	16,821,450	6%
Sum	**31,315,431**	**33,157,454**	**-6%**

Direct staff costs show an overspend of 24%. This is because of higher actual staff rates for the Madagascar project than budgeted. The excess in allocated overheads is a result of increased allocation of overheads at the organizational level to the work stream.

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 2024 explicitly for Bilateral support:

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures undertaken in 2024
Political instability and country crisis: Political upheavals such as elections, widespread protests, changes of government, coups, or violent conflict could disrupt SAI development and operations	High	High	Tolerate	• Engaged in regular dialogue with partners to assess the political situation and its potential impact on the SAI, such as during elections. • Adjusted project timelines and scaled-down support if the political environment hindered execution. • Assessed the options to implement flexible planning to ensure rapid adaptation during election periods or political transitions.
Funding unpredictability: Increasing trend among traditional donors to reduce or withdraw funding for governance support programs that are not closely aligned with their strategic priorities, geopolitical interests, or immediate outcomes.	High	High	Treat	• Engaged in regular dialogue with existing donors on funding mechanisms and project sustainability
SAI financial challenges: SAIs are unable to cover basic operational and salary costs due to low-budget releases, which	High	Medium	Tolerate	• Provided other incentives such as training and professional development opportunities as part of project support

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures undertaken in 2024
puts project execution at risk as staff are unable to report to work consistently				• Dialogue with project donors and other in-country donors to scale up co-ordinated support to the SAI
SAI leadership: SAI leadership is not upholding its commitment, driving change in the SAI or is replaced.	High	Medium	Treat	• Involved many SAI staff in project activities to ensure institutional anchoring of support and sustainability • Prioritized 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
Quality and delivery methods: Support processes not customized to the context and current capacity and needs of the SAI	High	Medium	Treat	• Advisors mobilized with the right personal qualifications. • Trained advisors in the country context, conflict sensitivity, and country-specific PFM • Utilized globally accepted standards and best practices as a basis for advice and training but adapted 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	High	Medium	Treat	• Use of IDI staff to provide peer support where required. • Dialogue with the regional secretariat to recommend resource persons within the region. • Used regional secretariat technical persons where necessary. • Use of long-term advisors in some projects
IDI and partner staff safety: Support in unsafe contexts means higher medical and security risks	High	Medium	Treat	• Contracts with reliable transport and in-country security firms for security risk assessments and movement in place. • Used neighbouring countries if security risk is high in-country • Supported ICT tools and systems enabling more online collaboration where in-country travel is high risk.

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures undertaken in 2024
				• 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	High	Medium	Treat	• Encouraged and supported SAIs to hold regular joint donor coordination meetings • Engaged with other PFM actors and international donors to improve coordination and avoid duplication. • Participated actively in local PFM coordination groups where possible

J. Reflections and looking ahead

It is critical to ensure proper and timely planning for transition between grants, including end-term evaluations, treatment of unutilised funds and funding buffers for the transition period.

The status of grant agreements renewed annually should be assessed early enough to reduce and manage the risk of unforeseen funding cuts that can cause significant disruptions to planned activities.

Opportunities to collaborate and share costs with local multilateral donors such as the World Bank should be sought to support the audit of donor-funded projects and build capacity.

There should be flexibility in programme design to enable continuity and absorption of funding when certain country projects are halted due to political instability. Funds can be channelled to support more activities in progressing country projects where feasible.

Striking a balance in a challenging country context, where every area requires auditing due to heightened risks, yet resources are limited in quality and quantity, is a significant challenge. Attempting to increase the audit coverage resulted in spreading resources too thin, leading to audits with a shallow focus. This experience highlights the importance of prioritization and strategic resource allocation to ensure meaningful and impactful audit outcomes.

Consistent and timely monitoring of budgets and actual costs throughout the year is critical for bilateral projects, as there is a lot of uncertainty. Given the growing uncertainty, it could be beneficial to develop different budget scenarios that ensure adaptability.

Actively seek collaboration opportunities with other IDI workstreams to customise their initiatives to fit the most challenged SAIs in Bilateral, e.g. Quality Management, Strategic Management, etc.

Flexibility to advise on areas outside of project support that can influence the effectiveness of what we already support. For example, support for building internal audit unit capacity could be beneficial in following up on other project activities in the long term.

Timesheets should be developed and used for project activities where partner staff costs will be reimbursed. This will ensure more accurate reporting and tracking of reimbursements.

It is beneficial to hold special training sessions for SAI leadership during field visits, for example, the first day with a management focus, to enable a better understanding of the topics from a leadership perspective. This enables stronger leadership buy-in, which trickles down to the rest of the organisation.

More periodic high-level reporting to project stakeholders, e.g., quarterly reports to the Steering Committee, is beneficial in enabling them to keep track of project implementation and support better decision-making.

Physical meetings between project beneficiaries (SAI leadership) and project donors can be effective for donors to hear first-hand the experiences in the SAIs and the value of the support, for example, SAI South Sudan and Somalia's visit to Oslo in August 2024. Where practical, more such interactions should be arranged.

It is important to maintain contact with SAI beneficiaries in country projects facing activity disruptions due to political instability and to reaffirm the programme's commitment and support to them as soon as things normalise. This aims to ensure that no one is left behind.

Whereas digital tools are beneficial in improving overall efficiency, it is critical to ensure that teams are involved in the design process, which enables buy-in and better utilisation.

The approach to Per diem and the mode of payment during project implementation should be clearly included in the respective cooperation agreements depending on the SAI situation. This will ensure that per diems are managed in alignment with the agreements for the respective projects. It is difficult to have a "one size fits all" approach for the different country projects.

It could be beneficial in some country projects to develop a glossary of technical terms, for example, audit terminology, that is translated into the local languages to enable better learning and understanding.

Stenersgata 2, 0184 Oslo, Norway

www.idi.no