

Algorithms and Bureaucrats: Senegal's DGID Tests Machine-Learning Tax Audit Selection Against Human Inspectors

AI in the Public Sector · Good practice · Senegal

Quality score: 60/100

Evidence strength: Quasi-experimental

Summary

Senegal's tax authority DGID and World Bank researchers split the national corporate audit program between inspectors and a transparent ML risk-scoring algorithm. Algorithm-picked audits detected 89% less evasion, showing human expertise still beat the algorithm here.

Key dimensions

Dimension	Score
Evidence of impact / measured public value	3/3
Transparency, fairness & accountability	2/3
Transferability / demonstrated replication	1/3
Scalability beyond pilot	1/3
Governance, capability & sustainability	2/3

Evaluated by C-NAPSE

Data sources

[C-NAPSE web research](#) — accessed 2026-09-15

[Direction Generale des Impots et des Domaines \(DGID\), with the World Bank Development Research Group](#) — accessed 2026-09-15

[World Bank Policy Research Working Paper 11205](#) — accessed 2026-09-15

[CEPR Discussion Paper DP20608](#) — accessed 2026-09-15

[TaxDev summary](#) — accessed 2026-09-15

[Devdiscourse news coverage](#) — accessed 2026-09-15

Cite this — Evidoria. *Algorithms and Bureaucrats: Senegal's DGID Tests Machine-Learning Tax Audit Selection Against Human Inspectors*. Persistent ID: 94ce09ef-b6fa-496c-b9e0-08d6c4cc346d.