



INTOSAI DEVELOPMENT INITIATIVE (IDI):

BOARD MEETING MINUTES

26 June 2023

CASE: Board meetings | VENUE: Virtual | PRESENT:

Name	Position	Board Status
Mr. Karl Eirik Schjøtt-Pedersen	Auditor General, Office of the Auditor General, Norway	Chair of the Board
Ms. Tsakani Maluleke	Auditor General, Office of Auditor General of South Africa and Chair, INTOSAI CBC	Vice-Chair of the Board
Mr. Jan Van Schalkwyk	Executive Director, Office of Auditor General of South Africa	Accompanying Ms. Maluleke
Mr. Cobus Botes	Senior Manager, International Relations, CBC Secretariat	Accompanying Ms. Maluleke
Ms. Kristin Amundsen	Deputy Director General, Office of the Auditor General, Norway	Board Member
Ms. Nancy Gathungu	Auditor General, Office of the Auditor General, Kenya	Board Member
Ms. Helena Lindberg	Auditor General, Swedish National Audit Office	Board Member
Mr. Tashi	Auditor General, Royal Audit Authority of Bhutan	Board Member
Ms. Manal S. Alduhaymi	Head of International Relations Executive Office, General Court of Audit, Kingdom of Saudi Arabia	Representing Mr. Hussam Alangari, Board Member
Ms. Margit Kraker	Secretary General of INTOSAI, President Austrian Court of Audit	Board Member
Ms. Silke Steiner	Head of INTOSAI General Secretariat, Austrian Court of Audit	Accompanying Ms. Kraker,
Mr. Herbert Baumgartner	Deputy Director, INTOSAI General Secretariat, Austrian Court of Audit	Accompanying Ms. Kraker,
Mr. Agus Joko Pramono	Vice Chairman, Audit Board of Indonesia	Board Member
Ms. Ami Rahmawati	Head of Subdivision of INTOSAI, ASOSAI and ASEANSAI, Audit Board of Indonesia	Accompanying Mr. Pramono
Mr. Bernardus Dwita Pradana	Director General of Audit Planning, Evaluation and Development, Audit Board of Indonesia	Accompanying Mr. Pramono
Mr. Einar Gørrissen	Director General	IDI Secretariat
Ms. Archana Shirsat	Deputy Director General	IDI Secretariat
Mr. Ola Hoem	Deputy Director General	IDI Secretariat
Mr. Brynjar Wiersholm	Deputy Director General	IDI Secretariat
Ms. Petra Schirnhofner	Senior Manager	IDI Secretariat
Mr. Martin Aldcroft	Senior Manager	IDI Secretariat
Mr. Shourjo Chatterjee	Senior Manager	IDI Secretariat

Apologies:

Mr. Hussam Alangari, President, General Court of Audit, Kingdom of Saudi Arabia, Board Member

Ms. Åse-Kristin Berglihn Hemsén, Director General, Office of the Auditor General, Norway, Board Member

WELCOME AND OPENING REMARKS

Mr. Schjøtt-Pedersen welcomed all participants. The Chair thanked the outgoing members Ms. Lindberg and Mr. Pramono for their valuable services. Both outgoing members expressed their appreciation for IDI and for their service as Board members.

APPROVAL OF THE AGENDA

Decision: The Board approved the agenda.

1. CONFIRMATION OF REGISTER OF RELATED PARTIES AND RELATED ENTITIES AND DISCLOSURE OF PERCEIVED AND ACTUAL CONFLICTS OF INTEREST

The Chair informed the Board that the register was updated with changes for Mr. Pramono, Ms. Gathungu and Mr. Alangari. Ms. Lindberg invoked a perceived conflict of interest of her and Mr. Pramono's participation in agenda item 2.

Decision: The Board approved the register. The Chair did not see a perceived conflict of interest in Mr. Pramono's and Ms. Lindberg's participation in agenda item 2 and invited them to partake in the decision.

2. Appointment of new Board members

An open and transparent recruitment process for two new Board members, replacing Ms. Lindberg and Mr. Pramono, was started in April 2023. Given the requirements of the composition of the Board, including requirements from the Norwegian Foundations Act, one new member needed to be from an EEA country or from the United Kingdom¹, and one from a developing country. Based on the current gender composition and requirements, the preferred gender was male. In total, IDI received nine applications from Heads of SAIs. The Nomination and Remuneration Committee of the Board unanimously agreed to nominate Mr. Gareth Davies, the Comptroller and Auditor General of the United Kingdom, and Mr. Bruno Dantas, President of SAI Brazil as new members.

Board members welcomed the nominations. Ms. Maluleke encouraged the Board to also consider reaching out to SAI Heads without major responsibilities in the INTOSAI community for future rounds of applications to ensure a representative composition of the IDI Board. Members agreed, while also noting that ensuring some Board members had major roles within INTOSAI is useful to ensure strong alignment between IDI and INTOSAI.

Decisions: The Board approved changes to IDI Statutes and IDI Board Rules of Procedure to align with the Norwegian Foundations Act. The Board approved the nominations of Mr. Dantas and Mr. Davies to the IDI Board from 1st July 2023 to 30th June 2026.

3. Updates to Operational Plan and Budget 2023

The IDI Secretariat presented updates to the Operational Plan and Budget 2023. Updates are minor and include slight changes of activities. Estimated carry forwards to 2024 are higher than anticipated. This is due to significant amounts of funding from SECO and GA Canada received in advance. Even though important funding from FCDO did not materialise due to internal political reasons in the UK, revenues increased by NOK 3 million. A weakened Norwegian Kroner and increasing costs abroad also influenced IDI's financial position. The IDI Secretariat pointed to additional costs for IDI's office redesign as premises are too small for the current number of staff. Additional space will be rented from OAGN.

¹ The Norwegian Foundations Act had been updated following Brexit and the free trade agreement between Norway and the United Kingdom.

Board members acknowledged changes and asked among others about changes with regard to:

- Reclassification of the original budget
- increases in staff and direct costs
- cut-off date for the budget updates
- increases of expenditure and use of carry forward

The IDI Secretariat explained that the reason for the reclassification was to make the allocation of staff costs from the Admin and SSU units and overhead costs to the other workstreams clearer. It was further added that one of the reasons for increased staff and direct costs was that one staff member will be moving to a consultancy contract. The IDI Secretariat clarified that the budget details presented in the update note show the total costs for the work streams including the staff costs whereas the work stream wise detail sheets only present the direct delivery costs. Based on Board request, IDI made a conscious effort to reduce carry forwards and will remain vigilant of expenditure. The cut-off date for budget updates was 31 March 2023.

Decision: The Board approved the revised operational plan and budget 2023.

4. Selection of IDI Travel Agent

The IDI Secretariat explained that following IDI's Procurement Policy, procurements with a value exceeding NOK 5 million need to be approved by the IDI Board upon recommendations of a Purchase Committee. The latter consisted of the Director General of IDI and one Deputy Director General. Initiated in December 2022, four bids had been received and scored. Interviews were held and online ticketing solutions were tested. The Purchase Committee recommended the selection of the bidder *G Travels*.

Decisions: The Board approved the selection of *G Travels*.

5. IDI Strategic Plan 2024-2029

The IDI Secretariat presented the IDI Strategic Plan (SP) 2024-2029, referring to

- the strategic planning process
- main features in the SP such as the three strategic priorities – sustainability, digitalisation and public trust in SAIs – as well as a focus on more predictable and long-term support to SAIs
- how IDI provides support and works with partners
- a first draft of the design of the SP

The IDI Secretariat gave an overview of main changes to the Strategic Plan based on inputs from the last Board meeting in March and stakeholder consultations in May 2023.

The SP features a high-level results framework that responds to recommendations from the mid-term evaluation of the current SP 2019-2023. The framework mainly focuses on results that show the value added of IDI's support to SAIs. It will have less indicators but integrate a couple of key performance indicators (KPI) that look at SAI changes in focus areas, directly linked to IDI support. The results-framework has four levels. Three of them will be consistent with the IDI strategic framework. A fourth level will consist of a small number of global level impact indicators that look at the results of SAI's work and the environment in which SAIs operate. They will be used to monitor country level outcomes that matter but without having specific IDI targets. Generally, IDI will use aggregate indicators in the published framework and build a digitalised system for the use of real-time data wherever possible. Detailed results and indicators will be developed by the IDI Secretariat over the next weeks and will be finalised in autumn 2023.

The SP is now finalised except for a small missing piece on IDI values. In a bottom-up process, IDI values will be discussed and selected in the upcoming IDI staff meeting in August and integrated afterwards. The

IDI Secretariat plans an organisational structure review starting end of 2023. The aim is to assess the current structure, including cultural dimensions, and advise IDI on options that help IDI to effectively implement the new SP.

Board members welcomed the new Strategic Plan, its alignment with the INTOSAI Strategic Plan and thanked IDI for responding to inputs and comments of the IDI Board. Ms. Kraker emphasised the importance of coordination with the INTOSAI General Secretariat and INTOSAI Bodies, mentioning the example of the IDI Centre for SAI Audit Professionals.

The IDI Secretariat confirmed the cooperation with INTOSAI bodies and relevant stakeholders. It emphasised that flexibilities of the SP will be sustained by a three-year planning horizon of the financial plan, the portfolio outline and the results-framework.

The Board welcomed the suggested high-level results-framework with its four-level approach, including a small number of KPIs and aiming at having far fewer than 20 published IDI output indicators. Overall, for published indicators, the Board agreed that less is more.

Finally, the IDI Chair emphasised the need to effectively communicate the IDI Strategic Plan to the stakeholders. He suggested minor changes to the Strategic Plan, including in the message to the Board and in the section on "Strategic Plan at a Glance". He also suggested Board approval of IDI's values.

Decision: Subject to minor changes mentioned above, the Board approved the IDI Strategic Plan 2024-2029, including the IDI high-level results-framework. The Board agreed to including a small number of KPIs in IDI's planning and reporting, and to a streamlined IDI results framework.

6. IDI Outline Portfolio and Financial Plan 2024-2026

The IDI Secretariat presented the outline portfolio and the financial plan for the first three years of the SP. Unlike in the SP period 2019-2023, the financial plan does not assume major growth in real terms. However, IDI is developing a funding strategy that will explore additional potential sources of funding. At the beginning of the SP period, IDI will have large brought forward donor balances that will be used up over the first three years. Naturally, with increasing uncertainties over the years, funding gaps will increase.

The IDI Secretariat explained the portfolio of the six work streams over the first three years. Current resourcing will be insufficient to meet the needs and demands of SAIs in all regions and languages. In case of additional resources, IDI would use those mainly to meet these needs. For better coordination, planning and transparency, the IDI Secretariat will have dialogue with INTOSAI regions on plans at the regional level.

The Board welcomed the planned higher level of engagement with the regions and suggested supporting developing the capacities of the regions themselves. Ms. Gathungu asked about IDI support to SAIs in obtaining additional resources from donors and within countries.

In response to inputs from the Board, the IDI Secretariat confirmed IDI's commitment to supporting the regions but pointed to the many differences between the INTOSAI regions. IDI needs to take this into account. The IDI Secretariat also pointed to the BUSS initiative that helps linking SAI needs with funding.

7. Any Other Business & Closing

The next virtual IDI Board meeting will take place on 29 November 2023. The Chair thanked everyone and formally closed the meeting.

Karl Eirik Schjøtt-Pedersen

Åse Kristin Berglihn Hemsén

Kristin Amundsen

Hussam Alangari

Nancy Gathungu

Helena Lindberg

Margit Kraker

Tsakani Maluleke

Tashi

Agus Joko Pramono