

1. *The name of the foundation is INTOSAI Development Initiative, abbreviated IDI.*
2. *The Foundation shall be reported to the Foundation Authority for inclusion in the Foundation Register pursuant to article 61 of the Act on Foundations of 15 June 2001 no. 59 in accordance with article 11, first sentence, of the act. The foundation is a general foundation with domicile in Oslo and will establish its secretariat there.*
3. *The object of the foundation is, within the framework of INTOSAI (the International Organization of Supreme Audit Institutions),*
 - *By raising the levels of competence of national Supreme Audit Institutions, especially in developing countries, to contribute to democracy and good governance, transparency and accountability*
 - *To enable Supreme Audit Institutions, especially in developing countries, to perform good audits in more efficient and economic ways through relevant capacity development.*
 - *To take on additional tasks to support capacity building in INTOSAI which the IDI Board may approve, for example to serve as Secretariat for the INTOSAI-Donor Steering Committee in its work to strengthen Supreme Audit Institutions in developing countries.*
4. *The foundation has a basic capital of 250 000,- Norwegian kroner. Funds to cover the running of the secretariat will be provided by seeking grants from development funds. Financing for achieving the object of the foundation will be provided by seeking support from relevant national and international sources.*
5. *The supreme body of the foundation is the IDI Board, which will have ten members, of which at least four are of each gender. At least half the board members shall be citizens of EEA (European Economic Area) member countries or citizens of the United Kingdom of Great Britain and Northern Ireland. At least three members shall be from the Office of the Auditor General of Norway. The Board will strive to include four members from developing countries.*
6. *The chairperson of the Norwegian Board of Auditors General will chair the IDI board.*
7. *The Secretary General of INTOSAI will be a permanent member of the IDI Board.*
8. *The IDI board appoints other IDI board members with a three-year term of office which may be renewed for another term only.*
9. *The IDI Board may invite observers.*

10. The IDI Board has the authority to propose changes concerning the foundation. If the foundation is dissolved the assets of the foundation shall be used to the benefit of the object of the foundation.

11. The IDI Board elects the auditor for the foundation. The auditor will be elected every three years.

12. Furthermore, the provisions in the Norwegian Foundation Act of 15 June 2001 no. 59 will apply.

13. These statutes are operationalised by the IDI Board's Rules of Procedures which are documented separately.

Originally adopted at the meeting of the Norwegian Board of Auditors General on 25 May 1999. Paragraph 8 amended by decision of the IDI Board on 3 September 1999. Paragraphs 2, 5 (first sentence) and 9 altered by the IDI Board on 29 March 2006. Paragraphs 3 and 5 changed by the IDI Board on 15 March 2011. Next revision and approval by the IDI Board on 10 March 2016. Further revised and approved by the IDI Board on 27 June 2022 and on 26 June 2023.