



INTOSAI DEVELOPMENT INITIATIVE (IDI):

BOARD MEETING MINUTES

27 November 2024

CASE: Board meetings | VENUE: Virtual | PRESENT:

Name	Position	Board Status
Board Members:		
Mr Karl Eirik Schjøtt-Pedersen	Auditor General, National Audit Office of 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
Dr Margit Kraker	Secretary General of INTOSAI, President Austrian Court of Audit	Board Member
Dr Hussam Al-Angari	President, General Court of Audit, Kingdom of Saudi Arabia	Board Member
Ms Nancy Gathungu	Auditor General, Office of the Auditor General of Kenya	Board Member
Dasho Tashi	Auditor General, Royal Audit Authority of Bhutan	Board Member
Mr Gareth Davies	Comptroller and Auditor General, National Audit Office of the United Kingdom	Board Member
Mr Bruno Dantas	President, Federal Court of Accounts, Brazil	Board Member
Mr Tom-Christer Nilsen	Auditor General, Member of the Board, National Audit Office of Norway	Board Member
Ms Merethe Nordling	Chief of Staff, National Audit Office of Norway	Board Member
Other Participants:		
Mr Jan van Schalkwyk	Executive Director, Office of Auditor General of South Africa	Accompanying Ms Maluleke
Ms Keatlegile Ndimande	Senior Manager International, Office of Auditor General of South Africa	Accompanying Ms Maluleke
Ms Bayan Alaskar	Team Lead in International Relations	Accompanying Dr Al-Angari
Mr Jesse Mutua	Deputy Director/ Executive Officer Office of the Auditor General of Kenya	Accompanying Ms Gathungu
Dr Silke Steiner	Head of INTOSAI General Secretariat, Austrian Court of Audit	Accompanying Dr Kraker
Mr Herbert Baumgartner	Deputy Director, INTOSAI General Secretariat, Austrian Court of Audit	Accompanying Dr Kraker
Ms Elaine Ferreira Souza Dantas	Advisor, President's Office, Federal Court of Accounts, Brazil	Accompanying Mr Dantas
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
Dr Shourjo Chatterjee	Senior Manager	IDI Secretariat
Ms Petra Schirnhofner	Senior Manager	IDI Secretariat
Mr Martin Aldcroft	Senior Manager	IDI Secretariat

WELCOME AND OPENING REMARKS

The Chair opened the meeting and welcomed all participants. He thanked Mr Dantas for his work as Chair of INTOSAI. Mr. Dantas will end this function on 31 December.

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 details for Mr Dantas.

Decision: The Board approved the register.

2. TOUR D’HORIZON FROM IDI DIRECTOR GENERAL

The Director General (DG) briefed the Board on the following issues:

- *IDI Finances:* IDI’s funding is generally solid. The IDI Secretariat signed new agreements with several donors in 2024, including ADA (Austria), Asian Development Bank, EU, MFA France, SECO (Switzerland), Irish Aid, USAID, the General Court of Audit of Saudi Arabia and the INTOSAI Journal for IDI’s communication work. There is ongoing dialogue with Sida for a new funding agreement in 2025. Changing political landscapes in several countries may affect funding for IDI. IDI’s resourcing strategy mentions private sector funding as a new possibility to further diversify IDI’s funding. The DG mentioned current interest of two companies from the energy and oil sector to fund climate and sustainability related initiatives in IDI.
- *Gender and inclusion:* The DG pointed to the IDI’s Secretariat’s efforts in this area and the ongoing campaign during the 16 days of activism against gender-based violence.
- The DG informed about future plans for growing *Professional Education for SAI Audit Professionals (PESA)* as an accredited professional qualification for all SAI auditors and about plans to launch an initiative to support SAIs in auditing sustainability reporting in the public sector.
- *SAI Independence:* The DG provided an update on the tribunal case of the former Vice-Chair of IDI Board and Auditor General of Sierra Leone, Ms. Lara Taylor-Pearce and on other SIRAM (SAI Independence Rapid Advocacy Mechanism) cases, including Cyprus.
- *Recent evaluations:* The DG pointed to recent positive evaluations under IDI’s bilateral support. This included SAI Madagascar, SAI Somalia and the PAP-APP (Accelerated Peer-support Partnership) phase 2.

In addition to the DG’s remarks, the Chair informed about recent developments in Norway where a parliamentary commission will review the financing and organisation of NAO Norway’s development work, including the IDI. This process may take several months.

Board members took note of the Chair’s information and offered support in case this was needed. Board members also reflected on potential future funding from the private sector and in particular from the oil and gas sector. Some Board members recognised that this would set a precedent for IDI and that there

were risks involved. They emphasised the need for a proper prior analysis, and for a careful consideration of perceptions and issues such as due diligence and potential obligations arising from such funding.

Decision: The Board noted the updates. They required an additional analysis on funding from the private sector which will be discussed in the April Board meeting.

3. OPERATIONAL PLAN AND BUDGET 2025

3 (i): Operational Plan (OP) Highlights 2025

The IDI Secretariat presented some of the *highlights of the Operational Plan 2025* across the work streams. The DG mentioned that the implementation of recommendations of the organisational review (see agenda item 4 below) may affect responsibilities for delivery but not the plans as such. The IDI Secretariat updated on minor changes in, and the process around digitalisation of, the IDI results system 2024-26.

Board members acknowledged the ambitious OP. They reminded the IDI Secretariat to carefully consider SAI absorption capacities and the sustainability of IDI support to SAIs; to have contingency plans; and to balance the number of indicators in the results system in the future.

The IDI Secretariat took note of this and promised to look into the potential of further streamlining its planning and reporting (see also agenda item 6).

3 (ii): Budget 2025

The IDI Secretariat presented the budget. It pointed to an increase in staff complement to 56 for 2025, salary adjustments, expected carry forwards and funding risks. Expenditure is expected to increase from 126 million NOK in 2024 to 153 million NOK 2025. Receipts for 2025 (including funds carried over from 2024) are projected at 164 million, leaving 11 million carried forward to 2026.

Decision: The Board approved the Operational Plan and the IDI Budget 2025 and requested to take their recommendations into account for future planning.

4. IMPLEMENTATION OF RECOMMENDATIONS FROM THE IDI ORGANISATIONAL REVIEW

The IDI Secretariat reminded the Board of the objectives and recommendations of the organisational review. Among the objectives were to allow for better collaboration within IDI. The IDI Secretariat presented the suggested response to the report, incl. structural changes. Structural changes relate to:

- a new layer of middle management in IDI – Assistant Director General (ADGs) – will be recruited in an internal, competitive promotion process.
- a new Department for Corporate Support Functions (CSF). This department will bring together different functions such as finance, accounting, compliance, governance, planning and reporting, donor management, communications, human resources and IT. IDI's Strategic Support Units and parts of Global Foundations will be incorporated into this new function.
- the portfolio of Global Foundations which will be assigned to different departments, including CSF (as mentioned above) and SAI Governance.

Board members inquired about changes and the cost arising from the new structure and underlined the need for strengthened outreach and resources for communication.

The IDI Secretariat explained that additional costs would be modest, ADG positions were not additional to existing positions, and agreed on the need for more strategic communication.

Decision: The IDI Board approved the suggested implementation of recommendations from the IDI Organisational Review.

5. IDI CORPORATE AND DEVELOPMENTAL RISK REGISTER

The IDI Secretariat provided an update on and changes to the register. This included a change under corporate risks where the operational risk of “quality of IDI products” was adjusted to a “low risk”. Changes were generally minor.

Board members suggested including notes on the risk of limited awareness of IDI as an organisation. This is particularly the case in Norway.

Decision: The Board approved the updates to the register. The suggested comment on awareness of IDI will be taken up in the notes of the register.

6. ANNUAL REPORTING IN IDI

The IDI Secretariat provided an overview of IDI’s current approach to reporting. While this approach is fully compliant with reporting requirements in Norway, IDI wants to lead by example. Thus, the Secretariat suggested issuing an annual report.

Board members supported IDI’s suggestion and emphasised the benefits of a concise annual report that integrates financial statements and highlights from the performance and accountability report (PAR). The Board agreed that reporting on sustainability was important but should be included in a step-by-step approach.

Decision: The Board approved the initiation of an annual report. Such a report would include among others IDI’s financial statements and highlights from the PAR. Reporting on sustainability would be included in a step-by-step manner.

7. POLICY AND GUIDANCE FOR ISSUING GRANTS: PROPOSED APPROACH AND RISKS

The IDI Secretariat presented its approach to an imminent Policy and Guidance for issuing grants. IDI was asked by two donors to pass on grants to other stakeholders as a condition for funding. While this decreases risks for the donors, it will increase risks for IDI who will be held accountable for the proper use of downstream grants. The IDI Secretariat thus suggested to discuss its risk-based approach to issuing such grants with the Board before finalising a Policy and Guidance.

Board members appreciated IDI’s risk-based approach and advised to only issue downstream grants if this is a contractual obligation. They emphasised the need for a cautious approach that looks at adequate procedure and control frameworks within IDI and the capacity to manage those, as well as at necessary monitoring and reporting systems.

Decision: The Board took note and gave inputs. It requested IDI to further look into this issue and present a draft policy in the April Board meeting.

8. UPDATED IDI BILATERAL POLICY

The Secretariat referred to the information provided in advance to the Board meeting. The new policy is a simplification of the previous one. It is shorter, builds on lessons learned, feedback from stakeholders and evaluations. It also addresses the decision-making remit of the Board. The IDI Secretariat confirmed that there were no changes to peer providers and that it would address the suggested change to the heading

of 4.1.3. in the policy.

Decisions: The Board approved the Bilateral Policy.

9. POST-MEETING SELF-ASSESSMENT OF THE BOARD

The Board appreciated the arrangements for the meeting.

Board members requested the IDI Secretariat for written information in advance on emerging issues where Board input or decision is required. This relates to the agenda item on the Tour d'Horizon where the Board would appreciate high-level information on the issues being addressed.

10. AOB AND CLOSING

The date for the upcoming Board meeting hosted by SAI Bhutan on 2 and 3 April was confirmed. With the support of SAI Bhutan, the IDI Secretariat will initiate the visa processes.

A virtual Board meeting is planned for 27 November 2025. The Chair suggested an additional meeting of the Board during the INCOSAI in Cairo.

The Chair thanked everyone and formally closed the meeting.

The minutes are hereby approved by the ten members of the IDI Board.



Karl Eirik Schjøtt-Pedersen



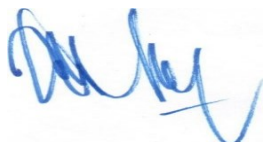
Tsakani Maluleke



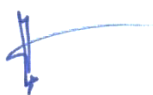
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Tom-Christer Nilsen



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Hussam Al-Angari



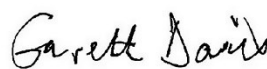
Bruno Dantas



Margit Kraker



Nancy Gathungu



Gareth Davies