

IDI Board Meeting

Agenda Item 1 IDI Register of Related Parties and Related Entities

27 November 2025

Introduction

Making decisions that impact on related parties is a normal course of business for IDI. In most circumstances, such decisions carry no higher risk than similar decisions impacting on unrelated parties. However, the nature of related party relationships and the decisions to be made may, in some circumstances, give rise to higher risks than decisions that impact on unrelated parties. What is crucial is that such decisions are made transparently and that the relationship between IDI and the related parties is also transparent. This register is designed to ensure that IDI decision makers, and IDI's stakeholders, are able to identify any parties related to IDI. It particularly supports the role of the IDI Board and IDI management in ensuring that any real and potential conflicts of interest, in relation to specific discussions and decisions, can be identified before such discussions and decisions take place.

Definition of Related Parties and Related Entities

An international definition of related parties is provided in the International Accounting Standard (IAS) 24: Related Party Disclosures, issued by the International Accounting Standards Board (IASB).

[IAS24](#) states: "A related party is a person or an entity that is related to the reporting entity:

- A person or a close member of that person's family¹ is related to a reporting entity if that person has control², joint control, or significant influence³ over the entity or is a member of its key management personnel."

Interpretation for IDI: All Board members are related parties, as are all members of the IDI management team (Director General and Deputy Director Generals) (as well as close members of these persons' families).

- **"An entity is related to a reporting entity if, among other circumstances, it is a parent, subsidiary, fellow subsidiary, associate, or joint venture of the reporting entity, or it is controlled, jointly controlled, or significantly influenced or managed by a person who is a related party."**

Interpretation for IDI: An entity is related to IDI if it is controlled or significantly influenced by a person who is a related party, so any organisation controlled or influenced by an IDI Board member or member of the IDI management team (as well as close members of these persons' families) is related to IDI.

Process for Updating the Register

The register is initially populated based on the CVs submitted by members of the IDI Board and Management team upon joining IDI and publicly available information. These individuals then confirm the accuracy of the register and include any additional related parties (including parties related to close members of their family). New members of the IDI Board and Leadership team are asked to complete the register upon joining IDI. As a standing item at each Board meeting, members of the IDI Board and Management team are asked to confirm that the registry of related parties is up to date or provide corrections if necessary.

¹ *Close members of the family of an individual* are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the entity. They may include (a)the individual's domestic partner and children; (b)children of the individual's domestic partner; and (c)dependents of the individual or the individual's domestic partner.

² *Control* is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

³ *Significant influence* is the power to participate in the financial and operating policy decisions of an entity but is not control over those policies. Significant influence may be gained by share ownership, statute or agreement.

Note on INTOSAI Bodies

Almost all SAIs in the world are members of INTOSAI, and by extension are voting members at INCOSAI. Many SAIs are also members of the INTOSAI goal committees. In this register, only specific INTOSAI roles in its main committees are disclosed, specifically the Governing Board, the Steering Committees of the Professional Standards Committee, Capacity Building Committee and Knowledge Sharing Committee, the Policy, Finance and Administration Committee, and the Supervisory Committee on Emerging Issues. Roles in relation to sub-committees, task forces and working groups are not included here (but may be found on the INTOSAI website).

The IDI Register of Related Parties

Version Date:	27 November 2025		
Name of Person Related to IDI	Position in IDI	Related Parties	Role in Related Party ⁴
Mr. Karl Eirik Schjøtt-Pedersen	Chair of the IDI Board	National Audit Office, Norway INTOSAI	<p>Auditor General</p> <ul style="list-style-type: none"> • Member of the Governing Board • Member of the Professional Standards Committee (PSC) Steering Committee • Member of the Capacity Building Committee (CBC) Steering Committee • Member of the Knowledge Sharing Committee (KSC) Steering Committee • Member of the Policy, Finance and Administration Committee (PFAC) • Member of the Supervisory Committee on Emerging Issues (SCEI) • Chair, OECD Group of Auditors-General / Heads of Supreme Audit Institutions • Member of the Steering Committee
Ms. Tsakani Maluleke	Vice-Chair of the IDI Board	INTOSAI-Donor Cooperation Auditor-General South Africa INTOSAI	<p>Auditor General</p> <ul style="list-style-type: none"> • Chair of the Capacity Building Committee (CBC) Steering Committee • Member of the Governing Board • Member of the Professional Standards Committee (PSC) Steering Committee* • Member of the Knowledge Sharing Committee (KSC) Steering Committee* • Member of the Policy, Finance and Administration Committee (PFAC)*

⁴ Where the membership of an INTOSAI committee is the SAI as an organisation (rather than a named individual), it is assumed the member is the Head of that SAI

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Name of Person Related to IDI	Position in IDI		
Dr Margit Kraker	IDI Board Member	African Organisation of Supreme Audit Institutions – English Speaking (AFROSAI-E) INTOSAI-Donor Cooperation G-20 Austrian Court of Audit INTOSAI	<ul style="list-style-type: none"> Member of the Supervisory Committee on Emerging Issues (SCEI)* Member of the Governing Board Auditor General of the organisation that hosts the AFROSAI-E Secretariat Member of the Steering Committee* Chair of SAI 20*
Dr. Hussam Alangari	IDI Board member	General Court of Audit, Kingdom of Saudi Arabia INTOSAI	<p>President</p> <ul style="list-style-type: none"> Secretary General Member of the Governing Board Member of the Policy, Finance and Administration Committee (PFAC) Member of the Supervisory Committee on Emerging Issues (SCEI) <p>President</p> <ul style="list-style-type: none"> Member of Supreme Audit Institution of the G20 Engagement Group (SAI20) Chairman of The Board of Directors of the Saudi Authority for Internal Auditors (AlI) President of the Arab Confederation for Institutes of Internal Audit (ARABCIIA) Member of the Gulf Countries Committee for the Supreme Audit Institutions (GCC) INTOSAI Second-Vice Chair Chair of INTOSAI Policy, Finance, and Administrative Committee Member of the Professional Standards Committee (PSC) Steering Committee Member of the Capacity Building (CBC) Steering Committee Member of the Supervisory Emerging Issues Committee (SCEI) Member of the Strategic Plan Task force

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Name of Person Related to IDI	Position in IDI		
Ms. Nancy Gathungu	IDI Board member	INTOSAI-Donor Cooperation ARABOSAI ASOSAI Institute of Internal Auditor	<ul style="list-style-type: none"> Member of the Communication Task force Upcoming Chair for the term 2031-2034 Co-Chair of INTOSAI Donor Steering Committee President of the ARAB Organization for Supreme Audit Institutions (ARABOSAI) Chair of the Capacity Building Committee (CBC) Member of all ARABOSAI Committees Governing Board Member of the ASIAN Organization for Supreme Audit Institutions (ASOSAI) Upcoming ASOSAI Chair for the term 2027-2030. Global Board Member Liaison Officer for the Board Global Advocacy efforts
Mr. Bruno Dantas	IDI Board member	Office of the Auditor General of the Republic of Kenya AFROSAI AFROSAI-E COMSEA Board of External Auditors (COBEA) East African Community Audit Commission Constitutional Commission of Kenya	<p>Auditor General</p> <ul style="list-style-type: none"> Chair of the AFROSAI Technical and Institutional Capacity Building Chair of AFROSAI-E Governing Board Member of the Board Member of the Commission Chair of the Commission
Mr. Gareth Davies	IDI Board member	Brazilian Federal Court of Accounts National Audit Office of the United Kingdom EUROSAI INTOSAI	<ul style="list-style-type: none"> Minister Comptroller and Auditor General Member of the EUROSAI Governing Board Member of the INTOSAI Governing Board

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Mr. Husain Niyazi	IDI Board member	Auditor General's Office Institute of Chartered Accountants of the Maldives	<ul style="list-style-type: none"> Auditor General Council Member
Mr. Tom-Christer Nilsen	IDI Board Member	National Audit Office, Norway	<ul style="list-style-type: none"> Member of the Board of Auditors Generals in the National Audit Office, Norway
Ms. Merethe Nordling	IDI Board Member	National Audit Office, Norway	<ul style="list-style-type: none"> Chief of Staff at the National Audit Office, Norway
Mr. Einar Gørriissen	IDI Director General	INTOSAI	<ul style="list-style-type: none"> Member of the Capacity Building Committee (CBC) Steering Committee
Ms. Archana Shirsat	IDI Deputy Director General	INTOSAI	<ul style="list-style-type: none"> Member of the Forum for INTOSAI Professional Pronouncements (FIPP)
Mr. Ola Hoem	IDI Deputy Director General	None	
Mr. Brynjar Wiersholm	IDI Deputy Director General	None	

* The Board Member is formally appointed to this position, but for practical purposes attendance at these meetings is delegated to members of management or staff of the respective SAI

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