

IDI Board Meeting
2-3 April 2025



AGENDA ITEM 1: IDI REGISTER OF RELATED PARTIES AND RELATED ENTITIES

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

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.

(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.

Note on INTOSAI Bodies

Almost all SAs in the world are members of INTOSAI, and by extension are voting members at INCOSAI. Many SAs 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:	2 April 2025		
Name of Person Related to IDI	Position in IDI	Related Parties	Role in Related Party⁴
Mr. Karl Eirik Schjøtt-Pedersen	Chair of the IDI Board	National Audit Office, Norway	Auditor General
		INTOSAI	• 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
		INTOSAI-Donor Cooperation	• Member of the Steering Committee
Ms. Tsakani Maluleke	Vice-Chair of the IDI Board	Auditor-General South Africa	Auditor General
		INTOSAI	• Chair of the Capacity Building Committee (CBC) Steering Committee • Member of the Governing Board • Member of the Professional Standards Committee (PSC) Steering Committee*

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	Related Parties	Role in Related Party⁴
			- 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)*
		African Organisation of Supreme Audit Institutions – English Speaking (AFROSAI-E)	- Member of the Governing Board - Auditor General of the organisation that hosts the AFROSAI-E Secretariat
		INTOSAI-Donor Cooperation	Member of the Steering Committee*
		G-20	Chair of SAI 20*
Dr Margit Kraker	IDI Board Member	Austrian Court of Audit	President
		INTOSAI	- 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)
Dasho Tashi	IDI Board Member	Royal Audit Authority (SAI of Bhutan)	Auditor General
		Accounting and Auditing Standards of Bhutan	Chair of Accounting and Auditing Standards of Bhutan
Dr. Hussam Alangari	IDI Board member	General Court of Audit, Kingdom of Saudi Arabia	President - Member of Supreme Audit Institution of the G20 Engagement Group (SAI20) - Chairman of The Board of Directors of the Saudi Institute of Internal Auditors

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Name of Person Related to IDI	Position in IDI	Related Parties	Role in Related Party⁴
			- President of the Arab Confederation for Institutes of Internal Audit (ARABCIIA) - Member of the Gulf Countries Committee for the Supreme Audit Institutions (GCC)
		INTOSAI	- 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 - Member of the Communication Task force - Upcoming Chair for the term 2031-2034
		INTOSAI-Donor Cooperation	Co-Chair of INTOSAI Donor Steering Committee
		ARABOSAI	- President of the ARAB Organization for Supreme Audit Institutions (ARABOSAI) - Chair of the Capacity Building Committee (CBC) - Member of all ARABOSAI Committees
		ASOSAI	- Board Member of the ASIAN Organization for Supreme Audit Institutions (ASOSAI) - Upcoming ASOSAI Chair for the term 2027-2030.
		Institute of Internal Auditor	- Global Board Member - Liaison Officer for the Board Global Advocacy efforts
Ms. Nancy Gathungu	IDI Board member	Office of the Auditor General of the Republic of Kenya	Auditor General
		AFROSAI	Chair of the AFROSAI Technical and Institutional Capacity Building
		AFROSAI-E	Chair of AFROSAI-E Governing Board

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Name of Person Related to IDI	Position in IDI	Related Parties	Role in Related Party⁴
		COMSEA Board of External Auditors (COBEA)	Member of the Board
		East African Community Audit Commission	Member of the Commission
Mr. Bruno Dantas	IDI Board member	Brazilian Federal Court of Accounts	Minister
Mr. Gareth Davies	IDI Board member	National Audit Office of the United Kingdom	Comptroller and Auditor General
		EUROSAI	Member of the EUROSAI Governing Board
Mr. Tom-Christer Nilsen	IDI Board Member	National Audit Office, Norway	Member of the Board of Auditors Generals in the National Audit Office, Norway
Ms. Merethe Nordling	IDI Board Member	National Audit Office, Norway	Chief of Staff at the National Audit Office, Norway
Mr. Einar Gørrissen	IDI Director General	INTOSAI	Member of the Capacity Building Committee (CBC) Steering Committee
Ms. Archana Shirsat	IDI Deputy Director General	INTOSAI	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



email: idi@idi.no | **web:** www.idi.no

address: Stenersgata 2, 0184 Oslo, Norway