

IDI ANNUAL REPORT 2025



CELEBRATING IMPACT. SHAPING FUTURES.

IDI ANNUAL REPORT 2025

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ACRONYMS

ADA	Austrian Development Agency
ADB	Asian Development Bank
ADG	Assistant Director General
AFROSAI-E	The African Organisation of English speaking Supreme Audit Institutions
AI	Artificial Intelligence
ARABOSAI	Arab Organisation of Supreme Audit Institutions
ASOSAI	Asian Organisation of Supreme Audit Institutions
CCAA	Climate Change Adaptation Actions
COSO	Committee of Sponsoring Organisations of the Treadway Commission
CREFIAF	African Organisation of French Speaking Supreme Audit Institutions
DAC	Development Assistance Committee
EC	European Union represented by European Commission
EUROSAI	European Organisation of Supreme Audit Institutions
FS	Financial Statement
GAC	Global Affairs Canada
GCA	General Court of Audit Saudi Arabia
GFU	Global Foundations Unit
HRM	Human Resources Management
HSE	Health, Safety, and Environment
ICT	Information and Communication Technology
IDI	INTOSAI Development Initiative
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAI	International Standard of Supreme Audit Institutions

LOTA	Leveraging on Technological Advancement
MFA	Ministry of Foreign Affairs
NAO	National Audit Office
ODA	Official Development Assistance
OECD	Organisation for Economic Cooperation and Development
OLACEFS	Organization of Supreme Audit Institutions from Latin America and the Caribbean
PASAI	Pacific Association of Supreme Audit Institutions
PESA	Professional Education for SAI Auditors
PFM	Public Financial Management
pICTure	Initiative supporting SAIs in strengthening their ICT governance
SAI	Supreme Audit Institution
SAI PMF	SAI Performance Measurement Framework
SDG	Sustainable Development Goal
SECO	State Secretariat for Economic Affairs Switzerland
Sida	Swedish International Development Cooperation Agency
SIDS	Small Island Developing States
SIRAM	SAI Independence Rapid Advocacy Mechanism
SPMR	Strategy, Performance Measurement and Reporting
UN	United Nations
UNDESA	United Nations Department of Economic and Social Affairs
WGEA	Working Group on Environmental Auditing
WGITA	Working Group on IT Audit

FROM THE DIRECTOR GENERAL

I am pleased to share the 2025 IDI Annual Report - our second report under the Strategic Plan 2024–2029. You will find in the following pages a narrative highlighting IDI’s accomplishments in reinforcing and expanding its global outreach. The Annual Report presents our financial statements, results, and outcomes across different areas of providing capacity development support to Supreme Audit Institutions (SAIs).

In 2025, we continued our steadfast support to SAIs in developing countries as they set out to enhance public financial management, strengthen transparency, and produce meaningful results for the people they serve. Against a backdrop of geopolitical instability, democratic erosion, and fiscal constraints, IDI’s role in bolstering public sector accountability has never been more critical.

Our reach and engagement in 2025 included work with 144 SAIs, empowering them to plan strategically and manage their governance, performance, technology, and risk. We supported SAIs to deliver professional and impactful results through needs-based support — enabling them to publish high-quality audit reports in areas of national and global importance. Our bilateral support continued for SAIs operating in challenging contexts, helping them maintain essential oversight functions and build resilience for the future. We delivered all our support with a vision to meet our three strategic priorities of sustainability, digitalisation, and public trust in SAIs.

Our internal operations evolved in 2025 as we implemented recommendations from our 2024 organisational review to improve governance, culture, and efficiency. We launched a refreshed,

user-friendly website, and upgraded our working environment and digital infrastructure. We continue to apply a gender and inclusion lens to all aspects of our work to ensure that no one is left behind, and so that our partners and SAIs continue to see IDI as a leader in this space.

None of this would be possible without the dedication of my colleagues at IDI and the invaluable support of our development partners, INTOSAI partners, and civil society allies. Your trust enables us to stand with SAIs as they help build more transparent and accountable nations. And looking ahead, 2026 will be a year of celebration and reflection. We are celebrating IDI’s 40th Anniversary, and 25 years based in Norway. Please follow along and join us as we mark this special occasion.

As the world grapples with profound and ongoing challenges, I am confident that IDI, along with SAIs everywhere, will continue to shine as a beacon of integrity and public trust in the public sector.

I hope you find this Annual Report insightful and inspiring.



Einar Gørrissen

Einar Gørrissen

Director General, INTOSAI Development Initiative (IDI)

GET TO KNOW IDI

1.1. Who we are

The INTOSAI Development Initiative (IDI) is a not-for-profit, autonomous implementing body mandated to support SAIs in developing countries to sustainably enhance their performance and capacity. IDI is based in Oslo and hosted by the National Audit Office of Norway.

IDI is part of the International Organisation of Supreme Audit Institutions (INTOSAI) and works together with INTOSAI Goal Committees and Working Groups, Regional Organisations, SAIs and other partners and stakeholders for independent, well-governed, professional, and relevant SAIs. Without any geographical or political interests, IDI serves the needs of all SAIs in developing countries.

1.2 What we do

Leveraging the expertise of an international team, peers, and stakeholders, IDI's vision is to support independent, credible, and sustainable SAIs for better societies and improved lives. The IDI team is guided by its core values: professional, innovative, collaborative, and with heart, where it delivers gender-responsive and inclusive support and peer-to-peer cooperation in capacity development. Through its focused work streams, needs-based, and tailored approach to support, IDI supports SAIs to deliver meaningful results and impact.



2

VALUE DELIVERED IN 2025

2.1. IDI Results 2025

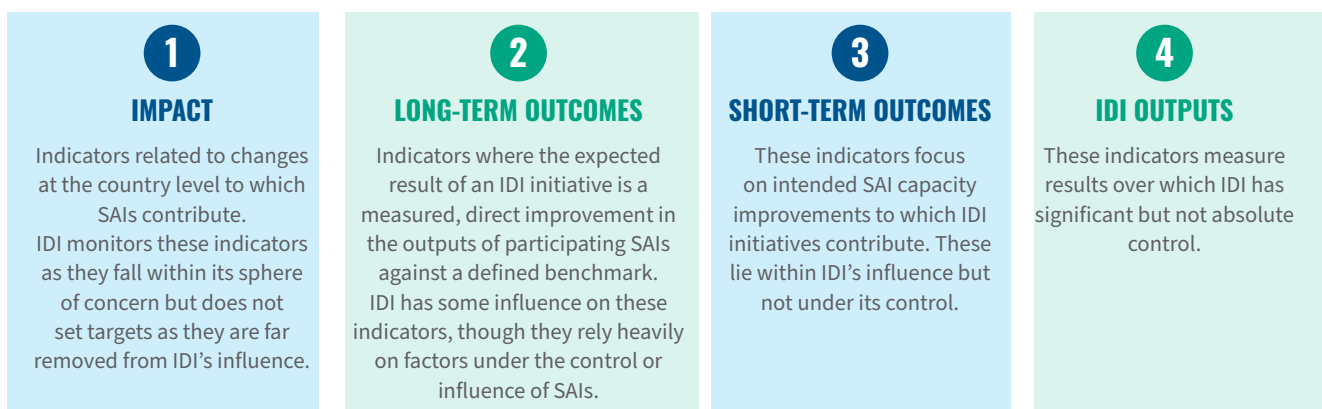
IDI provides long term, predictable, and holistic support for SAIs around the world. This support contributes to democracy, improved oversight, and increased transparency and accountability, as well as strengthened public financial management. In 2025, 3045 SAI employees from around the world – including leadership, auditors, and SAI staff - took part in long-term IDI capacity development initiatives to strengthen their institutions to promote democracy, accountability, and good governance.

IDI's success in supporting SAIs is based on partnerships, trust, and a network of global resources. Through blended learning, workshops, webinars, stakeholder engagement, and a common vision, IDI supported 144 SAIs in long term capacity development initiatives with the goal of enhancing their independence, credibility, and sustainability. These included SAIs from 45 countries classified as Upper Middle Income,

30 classified as Lower Middle Income, and 29 as Least Developed Countries in the OECD DAC list of ODA Recipients.¹ Five SAIs are from countries that are not on the OECD-DAC list of ODA Recipients. 29 SAIs are from countries listed as fragile as per OECD. 40 SAIs are from Small Island Developing States (SIDS). In line with its 2024-2029 IDI Strategic Plan priorities, IDI's work with SAIs focused on sustainability, digitalisation, and enhancing public trust in SAIs. IDI's support extended across all SAI domains, enabling SAIs to conduct high quality audits, reach impactful results, and foster strong leadership.

Analysis of IDI's Results

IDI Results System 2024-2026² covers the first three years of the Strategic Plan period 2024-2029. Its detailed indicators show targets spanning across the strategic priorities and work streams. Results are classified in terms of outputs and outcomes. The four levels of results are:









¹ The OECD DAC List of ODA Recipients identifies countries and territories eligible for official development assistance (ODA) based on World Bank income classifications, including all low- and middle-income nations

² IDI Results System updated with achievements for 2025 published as an annex to this document. Work stream wise details are also available in the work stream annual reports linked to this document. The Results System indicators only measure the details for SAIs of countries listed in the OECD DAC list of developing countries.

A snapshot of IDI’s outcomes and outputs from its Results System 2024-2026 is presented below:

TABLE 1: CROSS-IDI OUTPUTS

EXPECTED RESULT	INDICATOR (NUMBER IN RESULTS SYSTEM AND DEFINITION)	TARGETS (2025) → RESULTS (2025)
 Broad outreach and/or tailored support to the SAI community	24. Number of SAIs participating in long-term IDI capacity development initiatives	145 → 144
 Broad outreach and/or tailored support to the SAI community	25. Number of developing country SAIs benefitting from long-term, SAI-level support delivered by IDI	11 → 46
 Broad outreach and/or tailored support to the SAI community	26. Number of SAI staff participating in long-term IDI capacity development initiatives [Sex-disaggregated data collected]	2500 → 3045
 High quality products made available to the SAI Community	28. Current number of published IDI products for the benefit of SAIs (each language publication counted as one product)	144 → 165
 Equality and inclusion mainstreamed into IDI operations	29. Cumulative number of SAIs (supported by IDI) that have a target relating to gender in their strategic plans	22 → 18
 Effective partnerships for SAI capacity development	32. Number of days-worth of in-kind support provided to IDI by SAIs	2500 → 2557

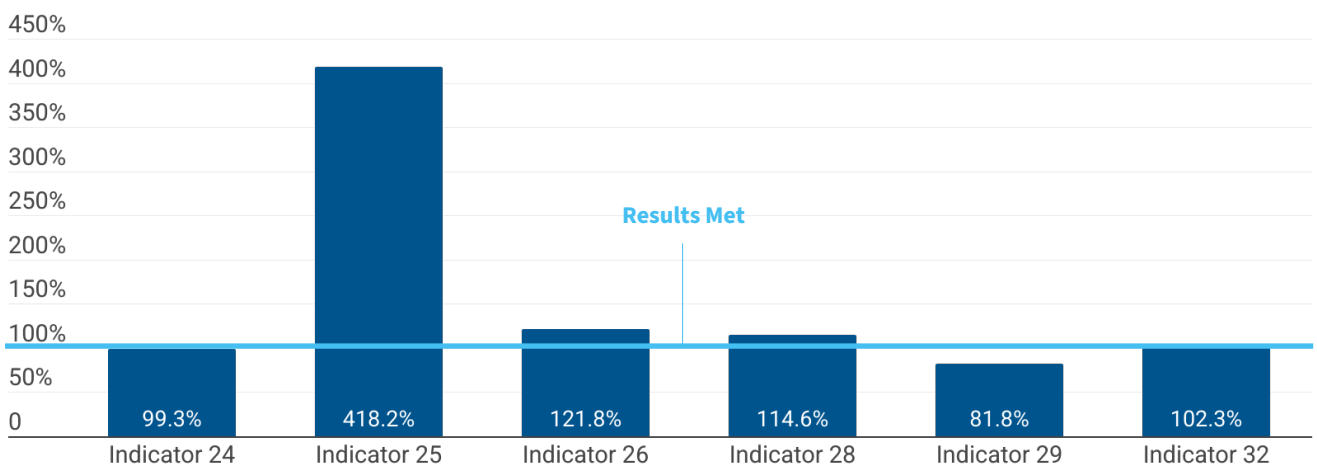











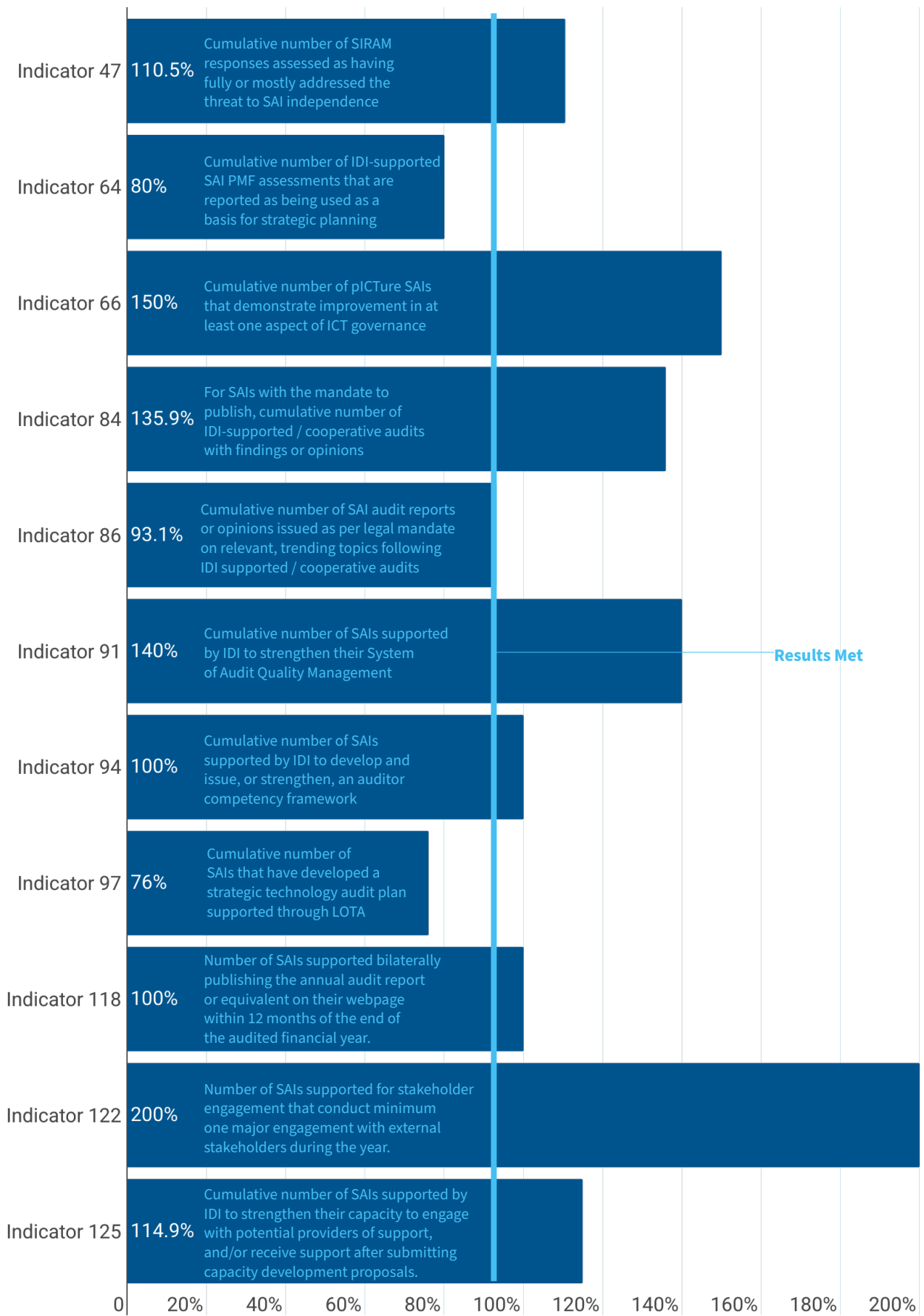


TABLE 2: SHORT-TERM/ LONG-TERM OUTCOMES

STRATEGIC PRIORITY	INDICATOR (NUMBER IN RESULTS SYSTEM AND DEFINITION)	TARGETS (2025) → RESULTS (2025)
 Strengthening SAI's institutional environment	47. Cumulative number of SIRAM responses assessed as having fully or mostly addressed the threat to SAI independence	19 → 21
 Sustainable SAI Governance Practices	64. Cumulative number of IDI-supported SAI PMF assessments (through facilitation and/or IR support) that are reported as being used as a basis for strategic planning and/or capacity development	10 → 8
 SAIs enhancing the use of technology in their governance practices	66. Cumulative number of PICTURE SAIs that demonstrate improvement in at least one aspect of ICT governance	8 → 12
 SAIs demonstrating their value to the public	84. For SAIs with the mandate to publish, cumulative number of IDI-supported/cooperative audits with findings or opinions published (as stand-alone reports or as summaries in the SAI's annual report)	39 → 53
 SAIs Contributing to Sustainable Development	86. Cumulative number of SAI audit reports or opinions issued as per legal mandate on relevant, trending topics following IDI- supported/cooperative audits	144 → 134
 Sustainable SAI Audit Practices	91. Cumulative number of SAIs supported by IDI to strengthen their System of Audit Quality Management	20 → 28
 Sustainable SAI Audit Practices	94. Cumulative number of SAIs supported by IDI to develop and issue, or strengthen, an auditor competency framework (covering cross-cutting competencies and at least one audit discipline: financial, performance, compliance)	6 → 6
 SAIs enhancing the use of technology in their governance practices	97. Cumulative number of SAIs that have developed a strategic technology audit plan supported through LOTA	25 → 19
 SAIs demonstrating their value to the public	118. Number of SAIs supported bilaterally publishing the annual audit report or equivalent on their webpage within 12 months of the end of the audited financial year (annual measurement)	6 → 6
 Strengthening SAI strategic stakeholder engagement	122. Number of SAIs supported for stakeholder engagement that conduct minimum one major engagement with external stakeholders during the year (e.g. a press conference or a sensitization event with Parliament, media or civil society)	6 → 12
 Strengthening SAI strategic stakeholder engagement	125. Cumulative number of SAIs supported by IDI (through all mechanisms) to strengthen their capacity to engage with potential providers of support, and/or receive support after submitting capacity development proposals	74 → 85



2.2. Success stories and testimonials

Toward a Critical Mass of PESA-qualified SAI auditors:

INTOSAI recognised IDI's Professional Education for SAI Auditors (PESA) initiative as a professional qualification for public sector auditors. Through this qualification, auditors from 128 countries have developed the competencies to conduct high quality audits per ISSA standards. As PESA aims to create a critical mass of qualified auditors, the increase in professionalism and credibility in their results will inform stakeholders and earn public trust for the SAI. In 2025, INTOSAI endorsed PESA, and a new co-brand with INTOSAI marked a significant step in positioning PESA among global professional qualifications and showed collective commitment across the INTOSAI community to strengthen auditor competence.

“PESA will enhance the credibility and reputation of SAIs and create professional growth opportunities for all SAI auditors. I am particularly pleased that INTOSAI now has a professional pathway for SAIs and auditors who may not have access to professionalisation opportunities in their local context. This ensures that we leave no SAI behind.”

Dr. Margit Kraker, Secretary General of INTOSAI



PHOTO – Dr. Margit Kraker and IDI Chair Mr. Karl Eirik Schjøtt-Pedersen

SAI PMF: an enhanced assessment tool for SAIs:

To create long term institutional improvements in SAIs, the SAI Performance Measurement Framework (PMF) was updated in 2025 to reflect the latest developments in the ISSAIs as well as emerging themes in SAI operations. The SAI PMF tool provides SAIs with a framework to evaluate their performance and identify areas for improvement. The 2025 revisions to the HRM, risk management, and ICT components of SAI PMF mean that SAIs will be better equipped to handle challenges related to staffing and resources for the future.

“The SAI PMF provided us with a professional assessment of our institutional performance and allowed us to understand the extent of our alignment with international standards and good practices for external public auditing. This enabled us to take informed actions that were incorporated into our new Institutional Strategic Plan 2022–2026.”

Dr. Camilo Benítez Aldana, Comptroller General of Paraguay



PHOTO: Dr. Camilo Benítez Aldana, Comptroller General of Paraguay

A trustworthy institution in Madagascar

Since 2020, IDI's Bilateral Support has worked in Madagascar with state development partners (Canada, Switzerland, and the United States of America) and SAIs (France, Morocco, and Norway). Through targeted support to Madagascar's Court of Accounts, IDI helped to strengthen the institution's credibility as a trustworthy and independent SAI capable of delivering meaningful results even during periods of political unrest. When social protests led to a sudden change in government in Madagascar, the new government's decision to entrust the Court of Accounts with an all-of-government audit shows that it recognises the institution as a relevant and credible actor.

"We have the trust, mandate, and enthusiasm to take on this daunting task," said President of the Court of Accounts of Madagascar, Jean de Dieu Rakotondramihamina. "It is our sole focus at the moment to deliver the results and oversight that the government needs to serve the people."



PHOTO: President of the Court of Accounts of Madagascar, Jean de Dieu Rakotondramihamina speaks at a workshop

IDI - ADB Partnership for Sustainable Audit Practices

Together with ADB, IDI supported SAIs in the ASOSAI region to strengthen their sustainable performance audit practices. Through holistic support, IDI invited six participating SAIs to map their needs, contribute to professional development opportunities, and deliver results. In 2025, IDI worked closely with these SAIs as they raised their performance audit capabilities; implemented roadmaps and targeted advocacy activities; and designed and developed systems to promote learning and mentorship opportunities within their SAIs. These efforts led SAI auditors to deepen their teamwork and collaboration, better manage risks, and to lead performance audits with purpose and confidence.

"This workshop gave us clarity and the tools to foster change. I am clear on my role and now know exactly what to do when I return to my SAI. As we say in Mongolia - 'If I am alone, I make mistakes. If we do it together, we excel,' - I feel I am not alone in this journey! I will do my utmost to ensure that this journey helps my SAI."

Participant from Follow-Up for Audit Impact Workshop



PHOTO: Participants solve challenges during a Sustainable Audit Practices workshop

The Global Project for SAI Independence: Understanding the informal factors

Together with the OECD, IDI conducted broad consultations to gain a better understanding of the informal factors affecting an SAI's ability to function independently. The Global Project for SAI Independence published initial findings in 2025. Going beyond the legal framework design, the Global Project found that the independence of SAIs is related to the reputation of the SAI. Informal factors also influence SAI independence through political dynamics, including polarisation and misinformation. With this knowledge, IDI

will be able to further assist SAIs in strengthening their independence as institutions – increasing accountability, transparency, and oversight – to ensure that they can earn public trust and create impact.

“In today’s poly-crisis context, trust is a major issue. Supreme Audit Institutions have a high responsibility as credible institutions and sources of objective evidence to inform public debate, shape policymaking, and influence decision-making.”

János Bertok, Deputy Director for Public Governance, OECD



PHOTO: Heads of SAIs at a Global Project consultation



2.3 Sustainability – IDI for People and Planet

With the evolving global context, including climate, environment, economic, and geopolitical challenges, IDI kept its focus on sustainability in its work with SAIs. Through its support for relevant audit practices and assessments and mainstreaming sustainability reporting, IDI helped SAIs create impact for people and planet.

As governments continue the race to find and implement climate change adaptation measures, the role for SAIs is clear: to provide high-quality and timely results that contribute to real impact. Through consultations and targeted support, IDI and WGEA worked with 54 SAIs around the world to develop and deliver high-impact audit reports on topics such as adaptation planning and actions, sea level rise and coastal erosion, water resource management, and disaster risk reduction. The resulting SAI audit reports strengthened the connection that SAIs have to climate issues and enabled them to show added value and contribute to effective and inclusive climate adaptation measures. SIDS were a particular area of focus for CCAA, given that they experience disproportionate effects of climate change. IDI

and WGEA developed the CCAA global publication to present SAI findings and conclusions, as well as their experience in developing capacities to conduct thematic audits on climate change.

Sustainability is not exclusively tied to climate and environment. Over the past decade, IDI has successfully advocated for the role of SAIs in relation to the UN SDGs. Through dialogue, innovative initiatives, and targeted engagement, IDI supported SAIs to deliver relevant audit results related to SDG implementation. In 2025, UNDESA acknowledged the role of SAIs and their role in implementing SDGs in a dedicated World Public Sector Report. IDI also built and launched the SAI SDG Auditor initiative, with particular emphasis on competence, contribution, and communication. This initiative was designed to support SAIs as they conduct audits and publish reports on SDG and implementation, as well as to create awareness around the role of SAIs and the impact they have on social, environmental, and economic factors contributing to the 2030 agenda.



2.4 Digitalisation – IDI for innovative solutions

The digital transformation continues to create new opportunities – and challenges – for SAIs. AI has expanded into daily life in recent years, and IDI has been working with SAIs to understand and implement the latest technologies and tools.

In 2025, IDI continued to advance digital and innovative technology dialogue with SAIs. IDI co-hosted the High-Level Dialogue with the INTOSAI WGITA where SAI audiences were invited to learn about AI in audit practices, data analytics, and digital solutions. The LOTA initiative transitioned in late 2025 to focus on AI & Tech Audit. Through ongoing dialogue and support, IDI provided SAIs with the tools to better understand how technology impacts their work and how to audit technology in the public sector.

IDI's digital support for SAIs extended beyond audit practices through the piCTure initiative – focusing on ICT governance. With IDI's support in 2025, SAIs around the world were invited to assess their ICT governance, and through blended learning opportunities, to develop an updated strategy and roadmap. Participating SAIs delivered updated plans, including risk assessments and proposed solutions to meet their organisational needs and to help them govern better, audit smarter, and prepare for the future.



2.5 Public Trust in SAIs – IDI for credible institutions

When an SAI has a reputation as a reliable, trustworthy, and credible institution, it has greater impact on the people it serves. To help enhance public trust in SAIs in 2025, IDI provided support through a variety of initiatives, including professionalising audit practices, supporting SAI leadership, and working to enhance SAI independence. Through bilateral initiatives in 2025, IDI supported SAIs in the most challenging contexts. As public trust is generally low in these countries, IDI worked with SAIs to enhance their visibility and relevance with their stakeholders.

The PESA qualification continued to expand in 2025, with a total of 2873 PESA participants, and 565 PESA graduates. 32 of the qualified SAI auditors are part of the new PESA Spanish cohort, where IDI administered PESA examinations in Spanish for the first time. This marked a major step in widening access to professional audit education across regions and languages and enhancing public trust in SAIs around the world.

Credible leadership contributes to public trust, and IDI helped develop SAI leadership capacities across various levels of management. Through MASTERY, IDI's dedicated platform for Heads of SAIs, IDI supported more than 40 Heads of SAIs to navigate the uncertain global context and spearhead institutional change. The involvement of global partners such as the IMF, the OECD, the World Bank, International Budget Partnership, and Transparency International in

MASTERY ensured that SAI leaders benefitted from a wealth of global and regional perspectives. The SAI Governance Academy matured into a premier leadership development hub for mid- and senior-level staff, and the fourth cohort of SAI Young Leaders graduated with successful change strategies to implement for tangible results to the management of their SAIs.

IDI supported SAIs to preserve and strengthen their independence. For SAIs that perceived that their independence was under threat, IDI implemented the SIRAM. In 2025, IDI received eight reports of threats to SAI independence through the SIRAM, of which four required SIRAM assessments and review. Through dialogue and reports, IDI provided a platform to shed light on the importance of SAI independence for democracy. As oversight and accountability actors, SAIs have a crucial role to play in ensuring that PFM is anchored in professional audit practices and good governance. In 2025, IDI profiled SAIs in global settings as anti-corruption and accountability actors. At the IV International Financing for Development Conference, IDI worked with partners to present side events featuring SAIs and their role in promoting transparency and accountability. The 11th Conference of the States Parties to the United Nations Convention against Corruption was another venue where IDI co-hosted a dialogue around the role of SAIs as actors in anti-corruption.

3

PEOPLE AND CULTURE

3.1 Workforce and organisational structure

At the end of 2025, IDI had a total of 54 staff from more than 30 countries evenly split between female and male. The organisation is structured into three departments: the Professional and Relevant SAI Department, the SAI Governance Department and Corporate Support. Following the organisational review, IDI implemented changes in 2025, including the introduction of a new middle management level of five ADGs. As part of this restructuring, the Strategic Support Unit and Global Foundations Unit were

dissolved, and employees were integrated into the Corporate Support and SAI Governance departments. The IDI leadership consists of the Director General and the three Deputy Director Generals, seventy-five percent male and twenty-five percent female. The ADG team consist of sixty per cent men and forty per cent women.

While most staff were based at IDI's offices in central Oslo, the organisation also had employees working remotely from Austria, Costa Rica, India, Kenya, Madagascar, Latvia, Luxembourg, and the United Kingdom.



3.2 IDI as an employer and workforce developments

IDI remains an attractive employer, consistently receiving many applications from highly qualified candidates for open positions. The organisation continues to prioritise the transparent, competitive, gender-responsive and inclusive recruitment of talent to strengthen its capacity and deliver impact and to ensure fairness and diversity in its workforce.

Additionally, IDI recognises the importance of a diverse workforce, including across age groups. Currently, the organisation does not have employees in their 20s, and fostering a multigenerational workplace remains an area for further consideration and focus.

IDI also prioritises inclusion in both gender and cultural diversity. In 2025, the organisation successfully recruited three women from Albania, Algeria and Brazil. Of these recruitments, one was a direct placement in Norway, while the remaining individuals were recruited through SAI secondments and have relocated to Norway temporarily for the positions.

3.3 Staff Professional Development

IDI remains committed to the continuous professional development of its staff, primarily through on-the-job learning, complemented by targeted professional development initiatives. These investments encompass both short-term and long-term professional development initiatives, reinforcing IDI's dedication to enhancing staff expertise and organisational capacity. Onwards, the focus of IDI's professional organisational development initiatives will be on digital skills in support of digitalisation journey for the organisation.

3.4 Organisational Culture & Employee Engagement

The well-being of IDI staff remains a priority. To support a healthy work-life balance, IDI continues to offer hybrid working models and flexible arrangements, allowing staff to work remotely up to two days per week. Staff are also able to work from home abroad for up to two weeks per annum. At the same time, a strong and collaborative working environment is essential to IDI's success. To foster a positive workplace culture and enhance organisational effectiveness, IDI's office space was set up with areas for interaction and collaboration. The office design incorporates a variety of spaces, including fresh colours, designs, and work areas, to inspire creativity and drive innovation.

3.5 Working Environment Committee – Health, Safety and Environment

The IDI Working Environment Committee continued to play an active role in monitoring and improving workplace conditions. The Health, Safety, and Environment (HSE) representative, in collaboration with the People and Culture function, remained central in ensuring that policies and practices support a safe, inclusive, and productive work environment.

To strengthen these efforts, a working environment survey was conducted at the beginning of 2025. The results of the working environment survey were positive with some areas for follow-up. The survey is followed up in a systematic, inclusive, and thorough manner. Both the Leadership and the Working Environment Committee alongside People and Culture played an active part in the follow-up.

3.6 Compensation & Benefits

IDI is committed to offering competitive remuneration practices, ensuring salaries are benchmarked against comparative organisations through Korn Ferry. To support financial security for its employees, IDI provides a pension scheme for all staff in Norway through Statens Pensjonskasse.

Staff took advantage of the available reimbursement for physical training fees, and IDI showed its support for physical wellness through annual team events such as the Holmenkollen Relay. IDI offers a subsidised canteen with a variety of healthy eating options. The organisation recognises that a healthy workforce is essential to its success and is committed to fostering a workplace

culture that prioritises the physical and mental well-being of its employees. Flu vaccines were again offered to employees in 2025, and absence rate due to illness continues to remain very low at 1,3% during 2025.

Salary range in NOK	Number of staff in Norway
<800,000	11
800,000-1,000,000	24
1,000,000-1,200,000	7
1,200,000-1,400,000	3
1,400,000-1,600,000	0
1,600,000-1,800,000	1
Total	46



WE CARE ABOUT

Gender and Inclusion

Gender and inclusion are essential elements of the social dimension of IDI's strategic priority on sustainability. Guided by its Gender and Inclusion Policy, IDI continued working toward two key objectives: supporting SAIs in becoming gender-responsive and inclusive in both their internal governance and their audit work; and ensuring that IDI itself functions as a gender-responsive and inclusive organisation and workplace. In 2025, IDI developed a revised guide on gender and inclusion analysis based on this policy and introduced it to all staff through a workshop series aimed at strengthening the overall capacity and competence of IDI personnel in this area.

Throughout the year, IDI engaged actively with both its staff and SAIs on gender and inclusion issues, while also continuing dedicated initiatives such as the Equal Futures Audit changemaker and its partnership with UN Women and other relevant organisations. IDI also worked continuously to promote gender balance within the organisation and across its programmes. Additionally, a new structure for gender and inclusion was introduced, integrating the IDI Gender and Inclusion Focal Point into the People and Culture unit under Corporate Support, and assigning the five ADGs responsibility for mainstreaming gender and inclusion within their respective work streams.



Environment and sustainability

Sustainability, as one of IDI's strategic priorities, embraces interlinked social, economic, and environmental components. IDI's contribution to environmental sustainability in its support to SAIs makes up part of a bigger picture. IDI recognises that dealing with environmental challenges and climate change needs a comprehensive approach to sustainable development and look to include targets beyond simply reduced carbon emissions.

During 2025, IDI followed the Environmental Sustainability Policy for meeting the strategic priority on sustainability. The objective was to minimise the environmental impact from IDI's operations. This meant that IDI would continue its focus on increasing digital education and online collaboration with SAIs and stakeholders while balancing the need for face-to-face engagement.

In addition, IDI paid special attention to selecting sustainable providers and facilities wherever possible, including for the annual IDI staff meeting. The office facilities are conducive to staff using public transport, to enable recycling, and staff are encouraged to limit printing. The new office space made use of existing furniture and purchasing second-hand pieces where possible.

IDI is committed in meeting the ethical requirements of transparent and accountable reporting on the footprints of its activities on environmental, social and governance (ESG) sustainability. In this regard, IDI had also taken steps in 2024 to initiate sustainability reporting. In 2025 the arrangements were formalised with the adoption of the Nordic Sustainability Reporting Standards (NSRS) and its supporting tool. IDI used the tool to record data at two levels: Entry Level- mandatory and Main Level- voluntary.

The report shows an 18 percent reduction in the Green House Gas emissions (ton CO₂ equivalent) year on year. IDI is concerned about its travel footprint. However, the nature of IDI's operations requires a high volume of staff, resource persons, and participant travel. IDI has been taking major steps to move towards delivery of its initiatives in a hybrid mode.

IDI's workforce is equitably organised in respect of gender balance. There have been no reports of any untoward incidents involving IDI staff. In terms of governance, relevant policies are in place to prevent corruption and facilitate ethical conduct. Complaint reporting mechanisms are in place for the IDI complaints framework. During the year, an online form was activated to facilitate easy and anonymous reporting.



OUR GOVERNANCE

5.1. Organisational Issues

The IDI organisational review was completed by independent external consultants in 2024, and implementing the recommendations took place thereafter. To develop work stream leaders as a central role in the organisation, the process to recruit the ADG level was completed during 2025. Five ADGs took charge of the five work streams in IDI.

The XXV INTOSAI Congress held in Egypt approved the continued hosting of the IDI Secretariat in Norway for a period of another six years.

In June 2025, the Norwegian Parliament established a committee to assess the National Audit Office of Norway's international development support, including the hosting of the INTOSAI Development Initiative. The recommendations were published on 5 March 2026. The report includes recommendations around IDI's long term location in Norway, with no move from Norway at this time, funding sources and governance. The report with recommendations will go through a parliamentary process in 2026 and will not affect IDI's operations in 2026.

5.2. Statement on controls

IDI monitors its internal controls through the IDI Internal Control System. The IDI Internal Control System is organised under the five components of internal control as per the COSO framework³.

Under the COSO framework, evaluations were undertaken for IDI's levels of maturity of controls for 17 principles grouped under the five components above. None of the controls of the principles are at the levels of being 'Non-existent' or 'Initial/ Ad hoc- unreliable.' Controls for seven principles are at the level of being 'Managed-monitored.' The remaining are at the level of 'Defined-standardised.'

FIVE COMPONENTS OF INTERNAL CONTROL AS PER THE COSO FRAMEWORK



³ Defined as per the Committee of Sponsoring Organisations of the Treadway Commission (COSO). COSO is a joint initiative of the American Accounting Association, American Institute of CPAs, Financial Executives International, Association of Accountants and Financial Professionals in Business and Institute of Internal Auditors.

5.3. Risk management

With the implementation of the IDI Strategic Plan 2024-2029, IDI strengthened its approach to risk management. Risk management continues to be consistent with ISO 31000 and other international best practices.

The IDI Corporate and Developmental Risk register was approved by the IDI Board at the April and November 2025 meetings. Additional risks at the level of the work streams were covered in the respective Annual Performance and Accountability Reports of the different work streams. The IDI Corporate and Developmental Risk register and the risks at work stream level are naturally linked and complement one another. Risks in the IDI Corporate and Developmental Risk register are classified as operational, reputational, natural, and developmental risks. The first three are grouped under 'corporate risks' which forms part 1 of the register. These are the risks where IDI has more control. The developmental risks presented in part 2 of the register are those where IDI has limited control. However, despite the limited control that IDI and even SAIs have on developmental risks, they are important to be monitored as part of SAIs' environment and as part of IDI's efforts to contribute to different measures in supporting SAIs for improving these conditions. Developmental risks are also closely related to SAI performance, and accordingly the achievement of IDI's mission and vision.

As per normal international practice, the register is confidential. It can be shared with stakeholders on a case-to-case basis on request.

5.4. Evaluations and Learning

During 2025 the Swedish International Development Agency (Sida) commissioned an independent 'Assessment of Internal Management and Control of IDI'. The overall findings were positive. The recommendations focused on the need to regularly update administrative policies and keep the staff sensitised. The importance of real time monitoring of risks was highlighted as was the need for ensuring the ease and anonymity of reporting complaints, frauds and corruption. It also emphasised on maintaining an updated list of procurements.



OUR FINANCES

6.1 Overview of Finances

2025 Financial Summary

IDI is increasingly facing financial constraints owing to the evolving global scenario. There is a strain on accessing and retaining the traditional funding received from donors. Efforts are being made to address these by developing long term financial forecasts, monitoring the evolving global political developments, and regular review of plans and budgets with scenarios. These efforts are being further supplemented by exploring new sources of funding. This includes exploring the options of obtaining funding from the corporate sector, and levying sustainability contributions on participants in IDI initiatives.

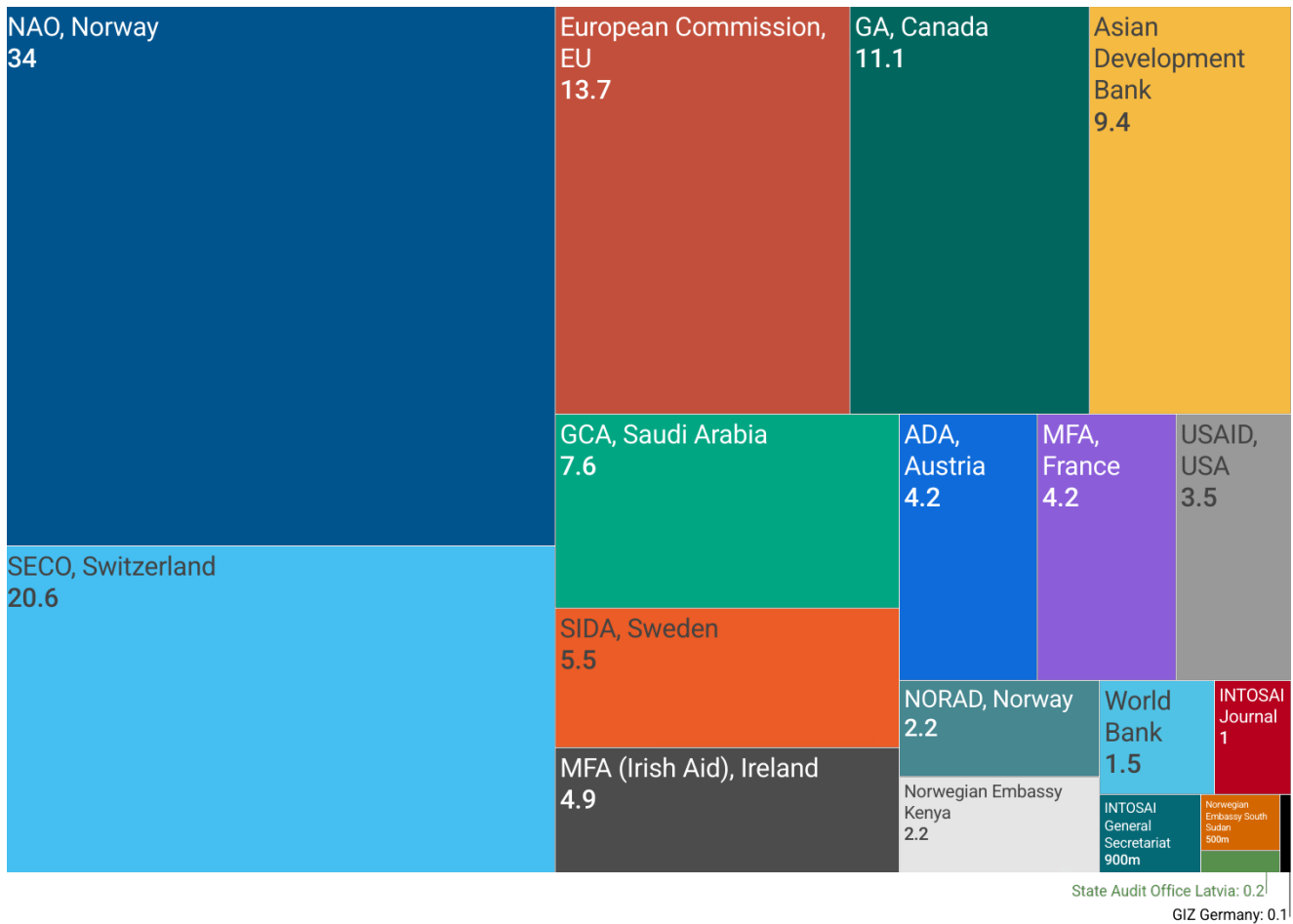
IDI benefits from funding from donors and SAIs, as well as significant in-kind contributions from SAIs for resourcing its capacity development work. In 2025 the total recognised revenues and expenditures reduced marginally by about 2% as compared to 2024. The revenues and expenditures were 127,2 and 126,4 million NOK respectively. In 2025, IDI brought forward 58,6 million NOK including 45,6 million NOK in funds received in advance. At the end 2025 IDI carried

forward 66,2 million NOK of which 56,0 million NOK were funds received in advance for activities beyond 2025. Annual funding from INTOSAI of 0,9 million NOK was recorded in the financial statements as a formal part of IDI's reserves. At year end, IDI held 4,9 million NOK in unrestricted reserves as a buffer to ensure continuity of operations.

IDI Revenues

IDI's funding situation was stable during 2025, the second year of the 2024-2029 Strategic Plan period, even though US AID dropped out as a donor midway through the year. Other donors, including GCA Saudi Arabia stepped in with funding support to meet the shortfall. IDI signed significant contracts with SECO, NORAD and Sida in 2025. IDI continued to engage in dialogue with current and potential donors to secure predictable and long-term funding which is crucial to ensure the continued ability to support the SAIs in developing countries. The revenue of 127,2 million NOK was lower than the budgeted amount of 137,6 million NOK. In part, lower revenues were recognised due to delay in finalising of the grant from Sida.

REVENUES FROM DONORS 2025 (NOK MILLION)

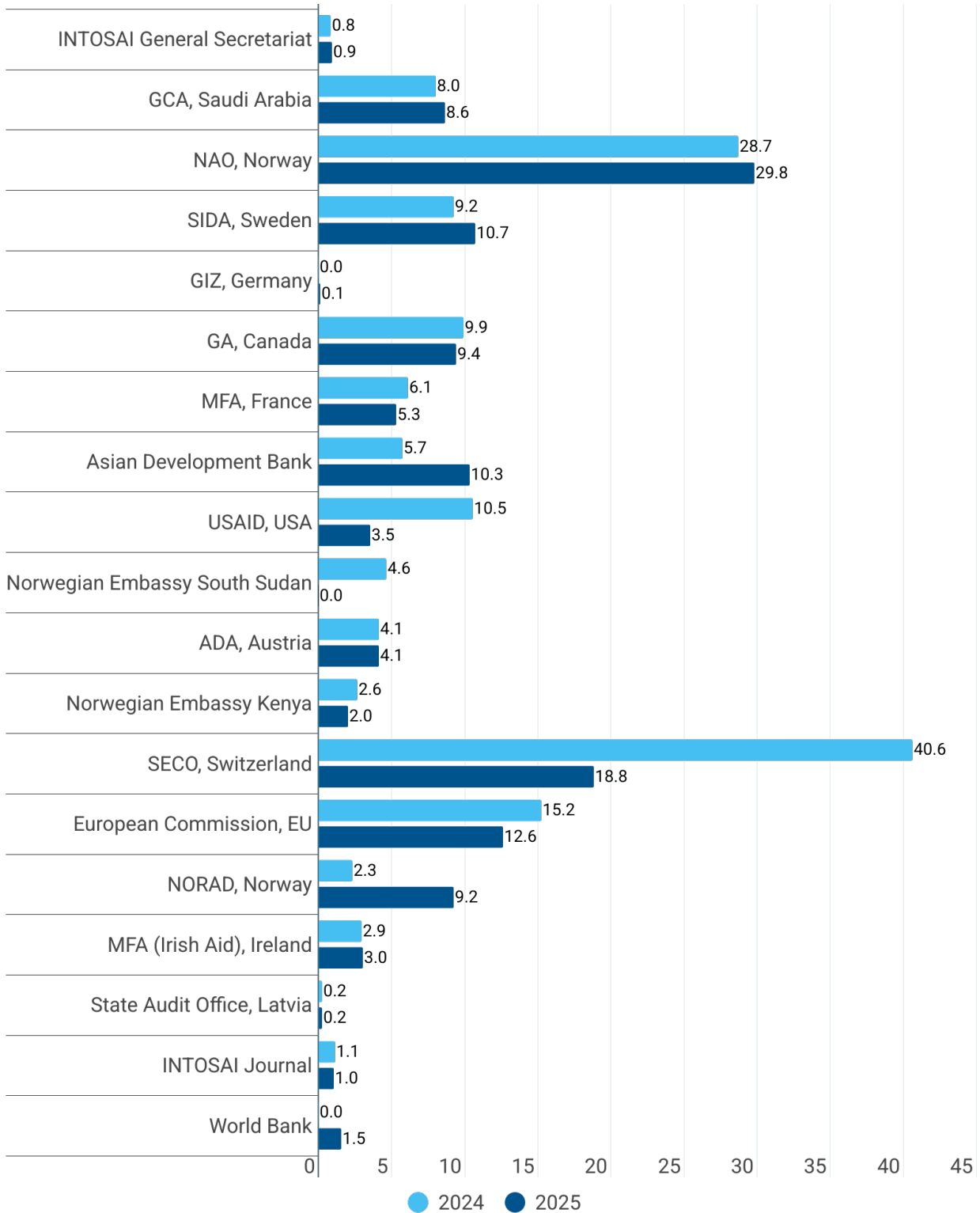


IDI recognises the receipts from donors as revenue from donors upon the funds being utilised for IDI’s operations. The balance unused receipts and accumulated interest on receipts are considered as donor liability for the next year. Core Funding was provided by the Norwegian Parliament (via NAO Norway), Swedish International Development Cooperation Agency (Sida), Austrian Development Agency (ADA), Irish Aid, SAI Latvia and INTOSAI. Such funding is used by IDI across its work streams and initiatives.

IDI received earmarked funding for specific work streams and initiatives from several donor agencies. For Professional SAls work stream funding was provided by Asian Development Bank (ADB),

the European Union (EC), and Global Affairs Canada (GAC). EC and GAC along with General Court of Audit Saudi Arabia (GCA) funded the Relevant SAls work stream. Independent SAls was supported by the EC, GAC, GCA, Ministry of Foreign Affairs (MFA) France, and the State Secretariat for Economic Affairs Switzerland (SECO). GAC, SECO and GIZ German Cooperation provided funding for Well Governed SAls work stream. IDI’s bilateral support portfolio was supported by EC, MFA France, NORAD Norway, MFA Norway, SAI Latvia, USAID, and GCA. Funding from INTOSAI Journal supported IDI’s communications function.

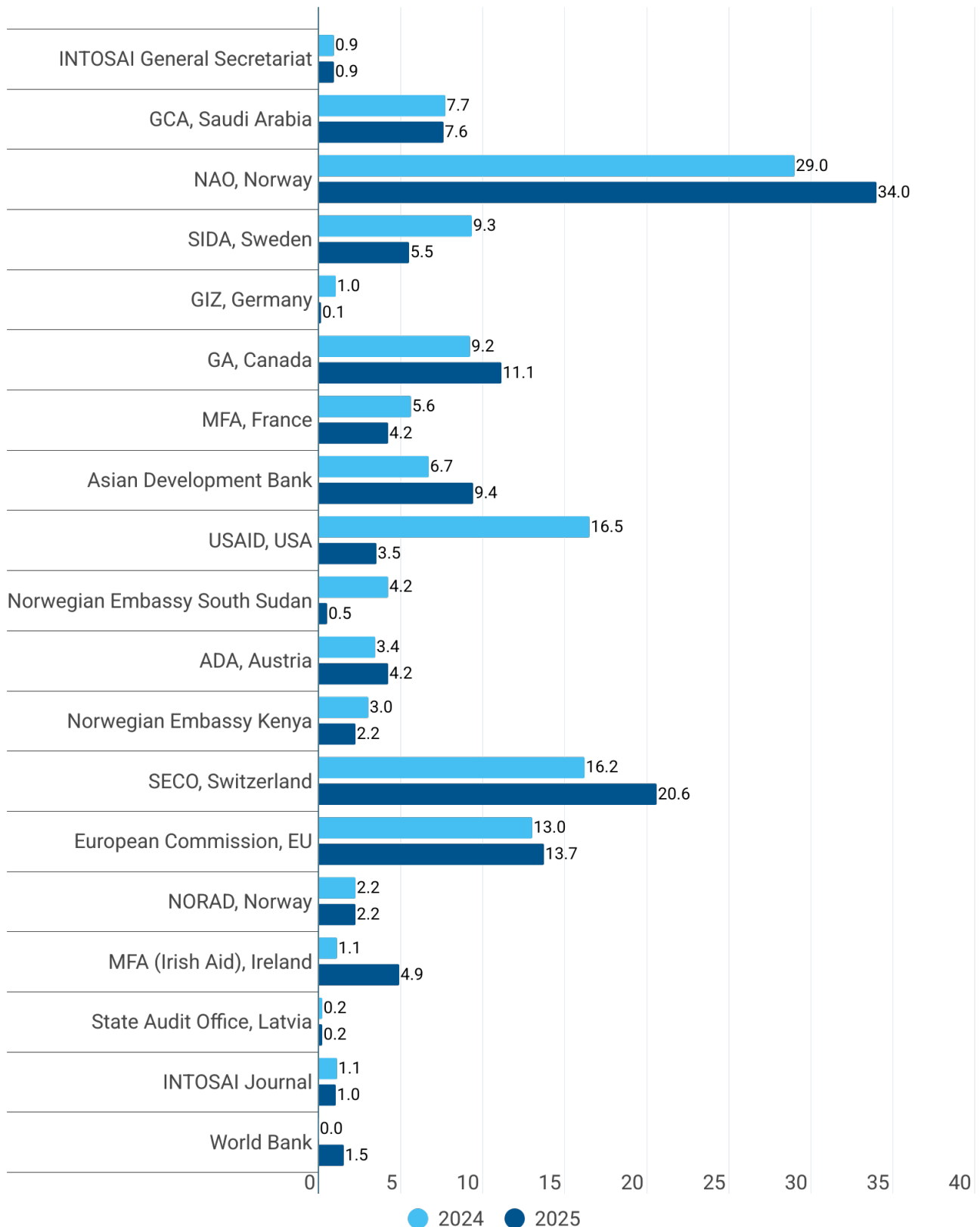
GRANTS RECEIVED FROM DONORS 2024 AND 2025 (NOK MILLION)



The above chart shows the actual grants received from donors during the respective years. Accrued interest and brought forward amounts are not shown. Also refer to Note 1 to the Financial Statements in the subsequent section. The following chart shows the revenues from donors recognised during the respective years.

IDI's funding was sustained during the year with a stable set of longstanding donors providing funding for its operations. However, as mentioned above, USAID dropped out midway.

IDI REVENUES FROM DONORS 2024 AND 2025 (NOK MILLION)



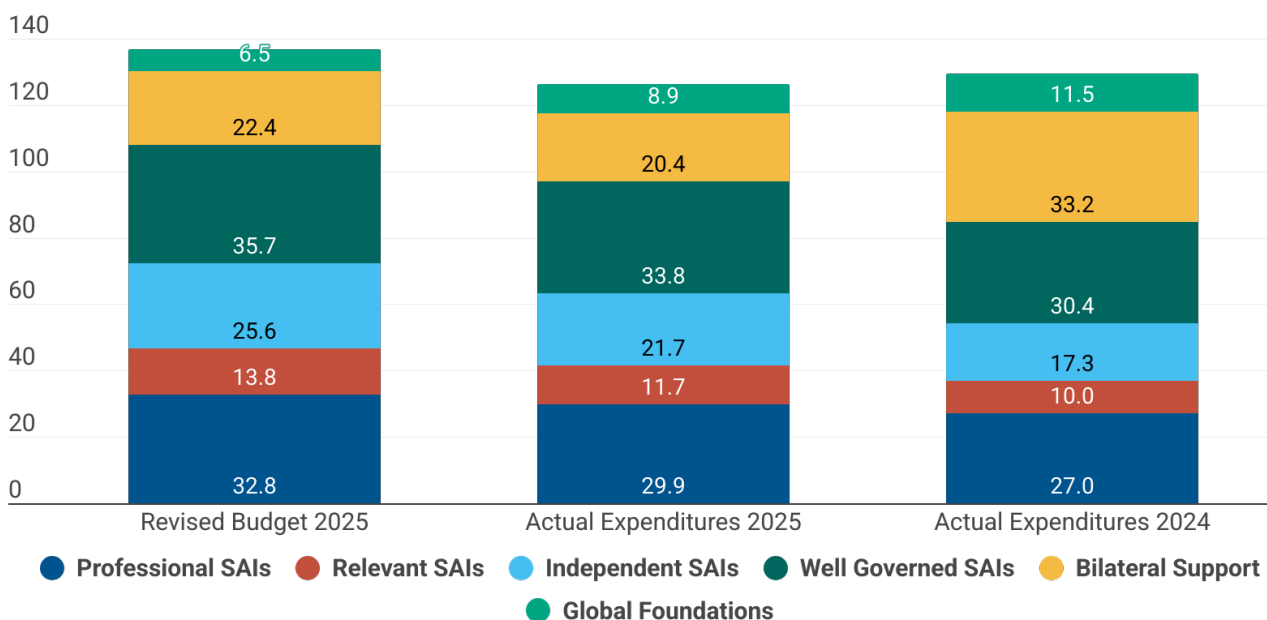
IDI Expenditure

Total expenditure for IDI in 2025 was NOK 126,4 million, which reflected a decrease of 2% from 2024. The revised budget for 2025 was 136,7 million. IDI's delivery mechanisms continued to be done through a blend of virtual delivery of support and travel and physical workshops. With increased uncertainty of funding, some activities towards the end of the year were either reduced or rescheduled for 2026 as a result.

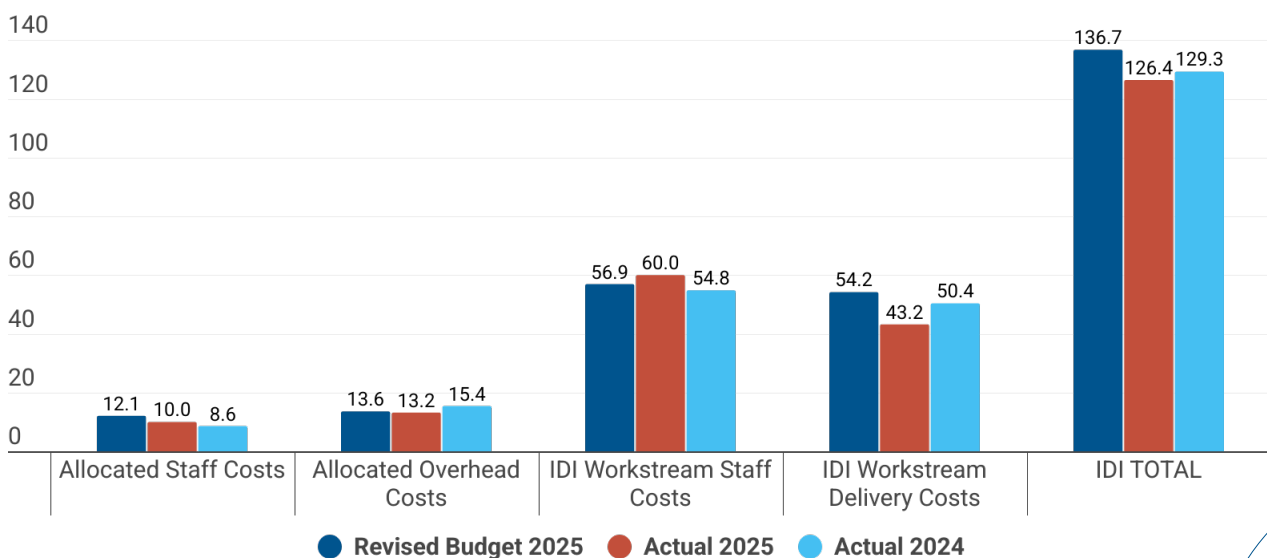
Work stream staff costs were marginally (5%) higher than budget. This was in part due to

Corporate Support staff working more for the different work streams with allocated costs being 17% below budget. Accordingly, the costs were allocated to the respective work streams. The work stream delivery costs were 20% lower than the budget. This was due to the reason mentioned above in IDI being required to scale down the activities in the latter half of the year owing to funding uncertainty. The allocated overheads costs were marginally (2%) lower than the budget. Further details about work stream wise deviations can be found in the work stream reports.

IDI EXPENDITURES IN NOK MILLION



IDI EXPENDITURES (AS PER TYPES OF COST) IN NOK MILLION



Reserves

IDI's unrestricted reserves, comprises the paid-in equity and other retained earnings including interest on the equity and annual contribution from INTOSAI General Secretariat from members' contributions and previously received one-time contributions from some SAIs. The reserves increased by 0,9 million NOK during the year to 4,9 million NOK. IDI foundation's paid-in equity comprises entirely of the founding capital endowment of NOK 250,000. There was no change to this during the year.

In-Kind Support

In-kind contributions from SAIs is a key resource for IDI. IDI received support, not only in the form of hosting and provision of resources, but in terms of paid secondments and translation services as well from several SAIs. A total of 2557 working person days including those of resource persons and coordination support for IDI events were received during the year. This contribution is valued at NOK 12,1 million.



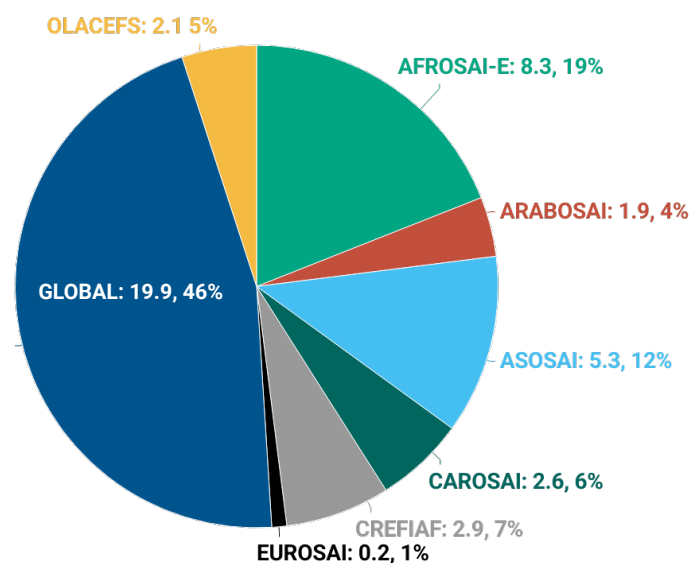
Financial Sustainability

IDI maintains a small level of reserves, as it is not possible to retain large reserves from IDI's donors. This means the organisation is vulnerable in case of losing one or two of the larger donors when not having significant carry forwards. In 2025, as in previous years, IDI's activities were based on developing e-learning combined with physical events. This led to high travel costs as well as high fixed costs on salary. This makes the organisation more vulnerable to loss of funding because staff costs cannot be adjusted as easily as travel activity. Global and national crises may have serious effects on funding or IDI's capacity to absorb funds. Strong systems of control as well as dialogue and involvement with our key stakeholders will help mitigate this risk.

Regional Distribution of IDI Expenditure

IDI's direct delivery costs amounted to 43,2 million NOK with 46% of the costs pertaining to initiatives delivered globally. In terms of initiatives delivered on regional basis, the highest expenditures were for the AFROSAI-E and ASOSAI regions. The lowest expenditures were in the ARABOSAI and EUROSAI regions.

EXPENDITURE ON INITIATIVES PER INTOSAI REGIONS IN MILLION NOK



6.2 Financial statements

Income statement

	Note	2025	2024
Operating income			
National Audit Office, Norway		34 042 406	29 006 063
Swedish International Development Agency, Sweden		5 456 754	9 330 003
Austrian Development Agency, Austria		4 191 772	3 387 129
Minister for Foreign Affairs (Irish Aid), Ireland		4 920 789	1 074 393
INTOSAI General Secretariat		868 705	852 004
Department of Foreign Affairs, Trade & Dev, Canada		11 079 729	9 184 083
European Commission		13 679 209	12 970 970
German Agency for Int'l Cooperation, Germany		142 988	962 566
Ministry of Europe and Foreign Affairs, France		4 200 836	5 592 096
INTOSAI Journal		1 005 595	1 104 272
State Audit Office, Latvia		176 767	172 005
Norwegian Agency for Dev. Cooperation, Norway		2 154 381	2 175 707
Norwegian Embassy, Kenya		2 172 413	3 022 802
Norwegian Embassy, South Sudan		488 103	4 219 138
State Audit Bureau, Qatar		0	8 608
Asian Development Bank		9 401 900	6 701 185
General Court of Audit, Saudi Arabia		7 611 831	7 714 031
State Secretariat for Economic Affairs, Switzerland		20 620 347	16 180 164
United States Agency for Int'l Development, USA		3 546 187	16 469 734
World Bank		1 485 179	0
Other Income		0	224 669
Total operating income	1	127 245 892	130 351 624
Operating expenses			
Payroll and related costs	2	-59 341 628	-51 940 092
Other operating costs	3	-41 848 306	-47 025 720
Travel and accommodation costs	4	-24 673 977	-29 734 786
Total operating expenses		-125 863 911	-128 700 598
Result of operations		1 381 981	1 651 026
Financial income			
Foreign currency exchange gain		108 102	64 899
Total financial income		108 102	64 899
Financial expenses			
Other interest expenses		0	-236
Foreign currency exchange loss		-621 379	-639 016
Total financial expenses		-621 379	-639 252
Net financial items		-513 276	-574 353
Annual result		868 705	1 076 673
Appropriations			
Transfer to Other Equity / Reserves		868 705	1 076 673
Total appropriations		868 705	1 076 673

Statement of Financial Position

	Note	31.12.2025	31.12.2024
Assets			
Current assets			
Receivables			
Other receivables	5	6 683 550	11 730 318
Total receivables		6 683 550	11 730 318
Bank deposits, cash in hand, etc			
Bank deposits	6	77 828 631	62 917 238
Total bank deposits, cash in hand, etc		77 828 631	62 917 238
Total current assets		84 512 182	74 647 556
Total Assets		84 512 182	74 647 556

EQUITY AND LIABILITIES	Note	31.12.2025	31.12.2024
Equity			
Paid-in capital			
Foundation's founding capital endowment		250 000	250 000
Total paid-in-capital		250 000	250 000
Retained earnings			
Other equity		4 622 691	3 753 986
Total retained earnings		4 622 691	3 753 986
Total equity		4 872 691	4 003 986
Liabilities			
Current liabilities			
Donor liabilities	1	66 203 277	58 551 795
Accounts payable		4 473 295	3 118 814
Public duties payable		4 053 900	4 037 645
Other current liabilities		4 909 019	4 935 316
Total current liabilities		79 639 491	70 643 570
Total liabilities		79 639 491	70 643 570
Total Equity and liabilities		84 512 182	74 647 556

Mombasa, Kenya, 25.03.2026

Karl Eirik Schjøtt-Pedersen Chair of the board	Margit Adele Kraker Board member	Tsakani Maluleke Board member
Hussain Niyazy Board member	Nancy Janet Kabui Gathungu Board member	Hussam Abdulmohsen A Alangari Board member
Gareth Thomas Davies Board member	Bruno Dantas Nascimento Board member	Tom-Christer Nilsen Board member
Merethe Nordling Board member	Einar Johan Gørrissen Director General	

	Note	2025	2024
Cash flows from operational activities			
Profit before taxes		868 705	1 076 673
+/- Change in Accounts Receivable		5 046 768	-7 179 613
+/- Change in accounts payable		1 354 481	4 606
+/- Change in other accruals		-10 042	807 612
= Net Cashflow from operational activities		7 259 912	-5 290 723
Cash flows from financing activities			
Change in donor liabilities		7 651 481	31 401 022
= Net cashflow from financing activities		7 651 481	31 401 022
= Net change in cash, etc		14 911 393	26 110 300
+ Cash balance at the beginning of the year		62 917 238	36 806 938
= Cash balance at year-end		77 828 631	62 917 238
Cash balance and equivalents are presented as follows:			
Cash and bank deposits at year-end		75 499 598	60 732 397
Tax withholding deposits etc. at year-end		2 329 034	2 184 841
= Cash balance at year-end		77 828 631	62 917 238

NOTES

Accounting Principles

The financial statements consist of Income Statement, Statement of Financial Position, Statement of Cash Flow and Notes, and are prepared in accordance with the Norwegian Foundation Act and generally accepted accounting principles for small companies as of 31 December 2025. The financial statements fully describe the foundation's assets, liabilities, financial position and results. All numbers are in Norwegian currency (NOK).

The IDI is tax-exempted.

The financial statements are based on the basic principles of historical nominal balance, comparativeness, continuous business, congruence and due caution. Transactions are accounted for at nominal value. All costs are accounted for at the time of origin.

All Donor grants are accounted for as Donor Liabilities at the time of receipt. Upon delivery of activities, amounts are transferred from Donor Liabilities to the Income Statement and accounted for as Grants from Donors.

Current assets and liabilities include balances due within one year while all other values are classified as fixed assets. They are valued at the lower/higher of cost and net realisable value.

Revenues and Expenditures arising from a foreign currency transaction are converted into NOK using the exchange rate in effect at the date of the transaction. Current assets and liabilities arising from a foreign currency transaction and reflected in the balance sheet are converted into NOK using the exchange rate in effect at the date of the transaction but are adjusted to reflect the net realisable value as of balance sheet date. Any net gains or losses from conversion or settlement of foreign currency transactions are recorded as financial income or expense.

Note 1 - Grants in 2025

Only grants used in 2025 are accounted for as revenue. All excess funds including accrued interest are accounted for as Donor Liabilities at the end of each year, and will be spent on activities in future years or be returned to the donors. Donor grants contracted and which pertain to future years, but are not received, are not part of the financial statements.

IDI receives a yearly grant from INTOSAI amounting to 5% of the INTOSAI incomes from the membership fees. For 2025, IDI received an additional grant of EUR 50 000 from INTOSAI reserve funds. In agreement with INTOSAI General Secretariat, these grants will be recognised as

revenue, without being spent, resulting in a surplus and increasing IDI reserves.

Several donors provide grants to cover direct expenses and recover running costs related to the IDIs capacity development initiatives.

Parts of grants from the Asian Development Bank and Norwegian Embassy Kenya for 2025 are settled in arrears with payments received in 2026. Accordingly, they are recognised as grants in 2025 as they pertain to 2025 costs and are included as receivables in the total current assets. The amounts of NOK 1 767 193 from the Asian Development Bank and NOK 13 450 from Norwegian Embassy Kenya, are listed as receivables in the table below.

Note 1 - Grants in 2025 continued

Donor	Donor liability 01.01.2025	Grants received 2025	Accrued Interest	Grants used 2025	Income to reserves	Donor liability 31.12.2025
Unrestricted Grants						
INTOSAI GS		858 624	10 081		868 705	
Sub-total unrestricted Grants		858 624	10 081		868 705	
Restricted Grants						
GCA, Saudi Arabia	321 738	8 607 423	104 837	7 611 831		1 422 167
NAO, Norway	3 856 355	29 791 000	395 051	34 042 406		
SIDA, Sweden		10 730 765	125 989	5 456 754		5 400 000
GIZ, Germany	56 645	84 684	1 659	142 988		
Global Affairs, Canada	3 385 197	9 394 591	150 046	11 079 729		1 850 105
MFA, France	600 000	5 331 199	69 638	4 200 836		1 800 000
Asian Development Bank		10 264 196	120 511	7 634 707		2 750 000
USAID, USA		3 505 035	41 152	3 546 187		
Norwegian Embassy South Sudan	482 439		5 664	488 103		
ADA, Austria	756 263	4 101 265	57 032	4 191 772		722 788
Norwegian Embassy Kenya	159 527	1 974 382	25 054	2 158 963		
SECO, Switzerland	42 241 055	18 815 097	716 856	20 620 347		41 152 661
European Commission	3 727 351	12 587 590	191 552	13 679 209		2 827 283
World Bank		1 518 389	17 827	1 485 179		51 037
NORAD, Norway	1 061 140	9 200 000	120 475	2 154 381		8 227 234
MFA (Irish Aid), Ireland	1 904 085	2 959 600	57 104	4 920 789		
State Audit Office, Latvia		174 716	2 051	176 767		
INTOSAI Journal		993 926	11 670	1 005 595		

Donor	Donor liability 01.01.2025	Grants received 2025	Accrued Interest	Grants used 2025	Income to reserves	Donor liability 31.12.2025
Sub-total Restricted Grants	58 551 795	130 033 856	2 214 169	124 596 544		66 203 276
Total (Resource Basis)	58 551 795	130 892 480	2 224 251	124 596 544	868 705	66 203 276
Adjustment for Grants paid in arrears						
USAID, USA	-5 701 054	5 701 054				
European Commission	-758 182	758 182				
Asian Development Bank	-941 132	941 132		1 767 193		-1 767 193
Norwegian Embassy South Sudan				13 450		-13 450
Total Grants paid in arrears	- 7 400 368	7 400 368		1 780 643		- 1 767 193
Total (Cash Received Basis)	51 151 427	138 292 848	2 224 251	126 377 188	868 705	64 422 633

Note 2 - Payroll and related costs

	2025	2024
Direct salaries	46 501 711	40 159 391
Pension	4 022 241	2 906 213
Employer's national insurance contribution	7 459 143	6 747 728
Other payroll related costs	1 358 534	2 126 760
Total payroll and related costs	59 341 628	51 940 092

Direct Salaries include, among others, housing expenses for foreign staff members amounting to NOK 886 025. Payroll and related costs concerning the Director General amounted to NOK 1 932 585 in 2025.

The Director General does not have an early retirement pension agreement or agreement on separate remuneration in the case of discontinuance or change of the conditions of employment. The Director General is only included in the ordinary pension plan. Neither the Director General nor any Board member have loans in IDI. IDI has not guaranteed for loans to the Director General or any Board member.

Members of the IDI Board do not receive salary or any other fee.

As of 31.12.2025, IDI employed 46 staff in Norway and drew on 7 Professionals hired via the Employer of Record, Globalization Partners. In addition, IDI drew on unpaid Associate resources equivalent to 1,1 staff.

Number of full-time equivalents of staff in Norway during 2025 was 46,9.

IDI employees with permanent residence in Norway are members of the Norwegian Public Service Pension Fund (Statens Pensjonskasse). The IDI pays a yearly fee for this membership and has no future pension obligations.

The pension scheme for secondees to the IDI remains the responsibility of the seconding SAI or the secondees.

The IDI paid an audit fee amounting to NOK 124 773 inclusive of VAT, in the fiscal year 2025. In addition IDI paid the auditor NOK 195 937 inclusive of VAT for expenditure verification reports.

Note 3 - Other operating expenses

	2025	2024
Consultants	16 608 534	16 485 013
Regional Contractors and Globalization Partners Professionals	13 665 296	14 598 312
Meeting room and conference costs	2 659 239	3 086 287
IT services, equipment and software	2 385 568	2 977 273
Office rental costs	3 477 070	2 595 761
Phone and internet costs	1 207 507	1 564 049
Other costs	1 845 091	5 719 025
Total	41 848 306	47 025 720

Note 4 - Travel and accommodation costs

Travel and accommodation costs include all costs related to the transportation and accommodation of participants and staff attending the various IDI activities.

	2025	2024
IDI Secretariat	525 863	300 993
Work stream activities	24 148 114	29 433 793
Total travel and accommodation costs	24 673 977	29 734 786

Note 5 - Other receivables

	2025	2024
Grants paid in arrears	1 780 643	7 400 368
Deposit Globalization Partners professionals	934 929	2 030 703
Other Receivables	3 967 978	2 299 246
Total	6 683 550	11 730 318

Note 6 - Bank deposits

Contributions from donors are deposited in the Nordea Bank as bank deposits. The IDI does not invest in securities or other financial instruments.

The tax deduction bank account is a restricted asset.

	2025	2024
Operating bank account	7 958 735	10 825 340
Fixed rate deposit bank account	66 737 552	46 509 880
Tax deduction bank account	2 329 034	2 184 841
Rental deposits	38 854	202 412
Other bank accounts	764 457	3 194 765
Total	77 828 631	62 917 238

7 Subsequent events

In June 2025, the Norwegian Parliament established a committee to assess the National Audit Office of Norway's international development support, including the hosting of the INTOSAI Development Initiative. The recommendations were published on 5 March 2026. The report includes recommendations around IDI's long term location in Norway, with no move from Norway at this time, funding sources and governance. The report with recommendations will go through a parliamentary process in 2026 and will not affect IDI's operations in 2026.

6.3 Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Stiftelsen INTOSAI Development Initiative (IDI) (the Foundation), which comprise the balance sheet as at 31 December 2025, the income statement and the statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Foundation as at 31 December 2025 and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Foundation in accordance with the requirements of the relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (the IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matters

The financial statements for the year ended 31 December 2024 were not audited, nor were the comparative figures. Our opinion is not qualified in respect of this matter.

Responsibilities of management for the financial statements

The Board of Directors and the Director General (Management) are responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our

conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Foundation to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

Opinion on Governance

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Informations, it is our opinion that the Foundation is governed in accordance with the law, the Foundation's purpose and the articles of association.

Oslo, 10 April 2026

ERNST & YOUNG AS

The auditor's report is signed electronically

Kristian Aalen Repstad

State Authorised Public Accountant (Norway)



**Shape the future
with confidence**

WE ARE GRATEFUL TO

IDI thanks all our partner organisations for their financial, in-kind, strategic and operational support

CORE FUNDING PARTNERS

 <p>R Riksrevisjonen</p>	 <p>Sida SWEDISH INTERNATIONAL DEVELOPMENT COOPERATION AGENCY</p>	 <p>AUSTRIAN DEVELOPMENT AGENCY</p>
 <p>INTOSAI</p>	 <p>Irish Aid An Roinn Gnóthaí Eachtracha agus Trádála Department of Foreign Affairs and Trade</p>	 <p>State Audit Office Republic of Latvia</p>

EARMARKED FUNDING PARTNERS (1/2)

 <p>Global Affairs Canada Affaires mondiales Canada</p>	 <p>European Union</p>	 <p>Liberté • Égalité • Fraternité RÉPUBLIQUE FRANÇAISE MINISTÈRE DE L'EUROPE ET DES AFFAIRES ÉTRANGÈRES</p>
 <p>german cooperation DEUTSCHE ZUSAMMENARBEIT</p>	 <p>ADB ASIAN DEVELOPMENT BANK</p>	 <p>الديوان العام للمحاسبة General Court of Audit</p>

EARMARKED FUNDING PARTNERS (2/2)

 <p>Norwegian Ministry of Foreign Affairs</p>	 <p>Schweizerische Eidgenossenschaft Confédération suisse Confederazione Svizzera Confederaziun svizra</p> <p>Swiss Confederation</p> <p>Federal Department of Economic Affairs, Education and Research EAER State Secretariat for Economic Affairs SECO</p>	
 <p>Norad</p>	 <p>INTERNATIONAL JOURNAL OF GOVERNMENT AUDITING</p>	 <p>THE WORLD BANK</p>

INTERNATIONAL SAI COMMUNITY

The International SAI Community agreed on a shared vision and set of strategic priorities as set down in the [INTOSAI Strategic Plan 2023-28](#). IDI partners with INTOSAI bodies to support delivery of the INTOSAI plan, as well as the IDI Strategic Plan. This includes the INTOSAI Governing Board, General Secretariat, Policy, Finance and Administration Committee, Capacity Building Committee, Knowledge Sharing Committee, and its Working Groups. These include the Working Group on IT Audit (WGITA), Working Group on Big Data (WGBD), Working Group on Impact of Science and Technology (WGISTA), Working Group on Environment Auditing (WGEA), Professional Standards Committee (including its Financial Audit and Accounting, Performance Audit and Compliance Audit sub-committees), and INTOSAI

Capacity Building Committee's (CBC) Task Force for INTOSAI Auditor Professionalisation (TFIAP)

IDI works in close cooperation with the regional organisations: [AFROSAI](#), [ARABOSAI](#), [ASOSAI](#), [CAROSAI](#), [EUROSAI](#), [OLACEFS](#) and [PASAI](#), and the sub-regions [AFROSAI-E](#), and [CREFIAP](#). The regions provide a crucial link between IDI's global perspective, and the specific strengths, challenges and needs of their member SAIs.

IDI had agreements with the SAIs of [Brazil](#), [Indonesia](#), and [Saudi Arabia](#) who provided dedicated human resources to IDI as in-kind support

Over 110 SAIs and other organisations from across the world provided in-kind support to IDI initiatives, amounting to 2257 expert days

PARTNERSHIPS

AI for Development Agency

Association of Chartered Certified Accountants

Chartered Institute of Public Finance and Accountancy

European Investment Bank

GIZ- German Cooperation

Information Systems Audit and Control Association

INTOSAI-Donor Cooperation

Inter- Parliamentary Union

Inter-American Development Bank

International Budget Partnership

International Federation of Accountants

International Monetary Fund

Nord University

Organisation of Economic Cooperation and Development

Transparency International

UN Department of Economic and Social Affairs

United Nations Conference on Trade and Development

UN Women

University of Castilla- la Mancha

World Bank

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