

INDEPENDENT SAIs

IDI ANNUAL REPORT 2025

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A. Our objective

To advocate for and support the independence of Supreme Audit Institutions (SAIs) to strengthen their ability to improve accountability in the public sector and create value and benefits to citizens.

B. Our value addition during 2025

Independent SAIs Outreach

INTOSAI Regions	No. of SAIs in Long Term CD, Knowledge Sharing/ Awareness raising & Training events ¹	SAI Staff in Long Term Capacity Dev Events	SAI Staff in Knowledge Sharing/ Awareness Raising Events	Female Participation %
6	33	109	67	36.3

In 2025, the work stream continued to advocate for and raise the profile of independent SAIs at the global, regional and country levels through our global advocacy and support. We have also explored engaging with non-traditional SAI audiences to increase our outreach in terms of advocacy.

A cumulative number of 48 threats² have been reported by SAIs through the SAI Independence Rapid Advocacy Mechanism (SIRAM) which demonstrates the value SAIs see in SIRAM. In 2025 we seen the emergence of new cases combined with the resurgence of threats in already existing cases.

Through the Global project on SAI Independence, we are leading a coalition of actors to explore new approaches on SAI Independence which will ultimately support the implementation of the INTOSAI P-10. In 2025, the data collection was completed, and the preliminary results were presented at INCOSAI XXV in Egypt.

Our interactions with civil society organisations have been significantly amplified through the implementation of our collaborative workshop series and dedicated projects like the CADRE GFP funded by the French Ministry of foreign affairs or the SECO funded SPMR Act. In 2025, we have consolidated our footprint in AFROSAI (Zambia, Malawi and Nigeria) and extended our footprint in ASOSAI.

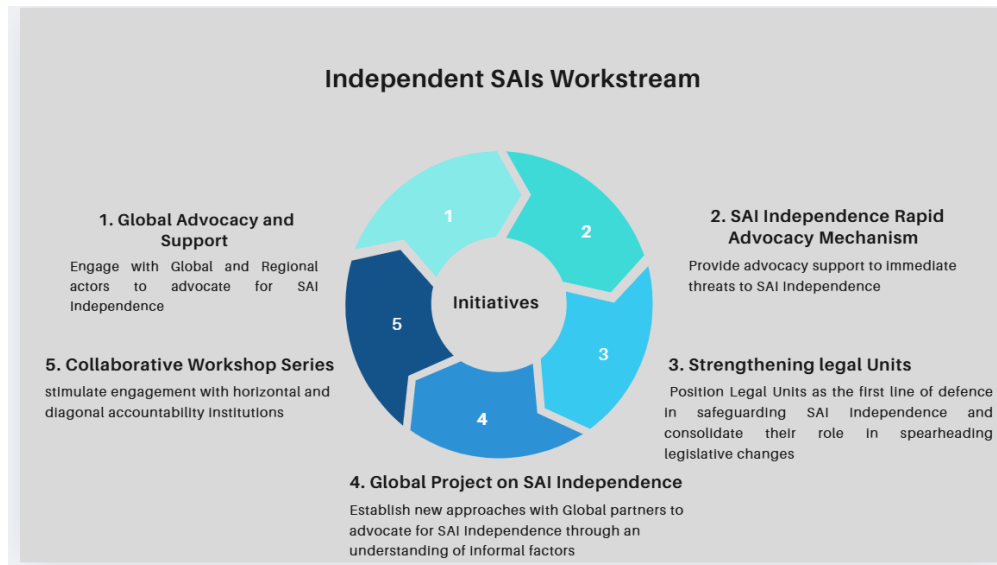
Another significant area of work was the integration of the INTOSAI-Donor Cooperation (IDC) within the SAI Independence work stream, which has led to exploring greater synergies with the other initiatives within the workstream.

Finally, we have made significant progress towards offering predictable support to SAI in need to reform their enabling framework or to address legal needs deriving from their operations through the development of the Initiative to strengthen SAIs legal units (LEG SAI). As an illustration, we have supported a cumulative number of 12 SAIs³ in reviewing and successfully strengthening their legal frameworks, as well as have supported establishing legal practitioners' communities in AFROSAI-E, EUROSA I and OLACEFS.

¹ This table shows distinct count of SAIs and SAI Staff. Some of these SAIs and SAI staff participate in more than one initiative. Overall figures reflect such total participations.

² Since the inception of the mechanism

³ ibid



C. Our partners

Partnerships was a critical enabling factor in delivering the work stream’s outputs in 2025. Under global advocacy and support we would highlight the INTOSAI Regions, mainly ARABOSAI, AFROSAI, AFROSAI-E, CAROSAI, CREFIAF, OLACEFS and PASAI with whom we organized events last year. We also worked with and for the IDC to support the implementation of the IDC 2020-2030 Strategy. A special mention to the United Nations Office on Drugs and Crime (UNODC) who allowed us to organize two events during the 11th session of Conference of State Parties of the UN Convention against corruption. We would also like to mention SECO and the Gates Foundations for the work initiated under the fiscal ecosystems project.

Under the Global Project on SAI Independence, we would like to acknowledge the support from the Organization for Economic Cooperation and Development (OECD), the World Bank, the international Monetary Fund (IMF), as well the INTOSAI General Secretariat and INTOSAI Policy, Finance and Administration Committee (PFAC).

For our collaborative workshop series and engagement with CSOs we want to thank our global partners, Transparency International (TI) and International Budget Partnership (IBP), including their country chapters in Zambia and Malawi. We also collaborated with our partner PLSI (Paradigm Leadership Support Initiative) for our engagement in Nigeria and OGP (Open Government Partnership) for our engagement in Asia-Pacific.

Valuable in-kind support was received from SAIs in Austria, Chad, Costa Rica, the Gambia, Ghana, Georgia, Kenya, Lesotho, Malawi, Malta, Poland, Saudi Arabia, South Africa, Uganda, USA and Zambia.

Earmarked financial support was received from the European Commission, the State Secretariat for Economic Affairs (SECO), the General Court of Auditing of Saudi Arabia, the French Ministry of Foreign Affairs, and Global Affairs Canada. The work stream also utilises IDI core support from the Norwegian Parliament received through the Office of Auditor General Norway, SIDA Sweden, Irish Aid and the Austrian Development Agency (ADA).

D. Our delivery mechanisms

On the global advocacy and stakeholder engagement front, we continued to leverage on the growing consensus that strong accountability mechanisms, including independent oversight, are key pillars of building back better. Regarding the support to SAIs, we provided in-country support either remotely through the

development of templates and materials to be used by SAIs themselves or sent support by attending and assisting in the facilitation of country-level workshops.

We leveraged on internal synergies by working with other work streams, such as Relevant SAIs, and Well Governed SAIs to provide more impactful interventions. We developed knowledge products and to supporting the dissemination of our products and resource kits. Finally, we have leveraged our external partnerships to jointly develop products and implementing activities, to increase our outreach. Under the Global project we have piloted an approach on country level advocacy, while under SIRAM we have expanded the range of stakeholders we engaged with. For our collaborative workshop series, we have started engaging with civil society at the country level and connected with the broader accountability ecosystem.

E. We delivered on our 2025 plans

Component and Initiative	Plan 2025	Achievements 2025
ADVOCACY AND OUTREACH	<ul style="list-style-type: none"> Dissemination of the Global Stocktaking Report (GSR) 2023 (Section on Independence) Attend global and regional events: <ul style="list-style-type: none"> CAROSAI Congress AFROSAI-E Governing Board PASAI Congress IDC Steering Committee Support Regional Activities on SAI independence such as the ARABOSAI SAI-Parliament symposium on SAI independence Research on SAI independence with Academia Consolidate our knowledge on SAIs models and institutional set-ups Support IDI new initiative on SIDS in demonstrating the importance of independent audit in smaller jurisdiction 	<p><u>Achieved</u></p> <ul style="list-style-type: none"> Continued dissemination of the GSR and preparation of the 2026 GSR Attended events: <ul style="list-style-type: none"> CAROSAI Congress PASAI Congress IDC annual meeting Organized 3rd IDI-ARABOSAI Independence Symposium on Role of Informal factors Contributed to INTOSAI CBC platform on SIDS and CCC Hosted two special events during the UNCAO COSP i <p>Contributed to 2nd Global Conference on Harnessing Data to Improve Corruption Measurement organized by UNDP and UNODC</p> <p><u>Not achieved (these activities were not prioritized in 2025 and will be implemented in 2026)</u></p> <ul style="list-style-type: none"> Research on SAI independence with Academia Consolidate our knowledge on SAIs models and institutional set-ups
SIRAM	<ul style="list-style-type: none"> Process SIRAM cases received within timelines Conduct an evaluation of SIRAM Facilitate the work of reference groups on proactive advocacy in EUROSAI and OLACEFS Continuous communication around SIRAM 	<p><u>Achieved</u></p> <ul style="list-style-type: none"> Processed SIRAM cases in Costa Rica and Montenegro which led to the issuance of reports Initiated dialogue with SAI Kosovo under SIRAM which led to a country level interaction between SAI and the Judiciary Initiated dialogue under SIRAM with stakeholders in the Gambia which led to a s statement of concern from the IDC Goodwill Ambassador on SAI Independence

		<p><u>Not Achieved</u></p> <p>The evaluation of SIRAM which will be done in 2026</p>
LEG SAI	<ul style="list-style-type: none"> Regional workshops in EUROSAI, AFROSAI-E and OLACEFS Country level support to selected SAIs in ASOSAI, PASAI, CREFIAF and AFROSAI-E Training of Resource persons and experts Development and roll out of capacity development initiatives for legal practitioners Open house and global event for knowledge sharing Country level support under component 3 of SPMR Act on SAI Independence 	<p><u>Achieved</u></p> <ul style="list-style-type: none"> Regional workshops in AFROSAI-E, EUROSAI, and OLACEFS Country level support to SAIs in Botswana, eSwatini Legal support to reform processes in Sao Tome y Principe and Solomon Island Development of deliverables <ul style="list-style-type: none"> Legal Function Maturity Assessment tool Peer Support Platform SAI Legal Repository <p><u>Not Achieved</u></p> <ul style="list-style-type: none"> Open house and Global event for knowledge sharing Development and roll of capacity development initiatives for legal practitioners <p>Both activities will be organized in 2026</p>
GLOBAL PROJECT ON SAI INDEPENDENCE	<ul style="list-style-type: none"> Country level visits to five selected SAIs Distribution of questionnaires to 25 SAIs from non-OECD countries Distribution of surveys to 38 SAIs from OECD countries Regional workshops for data collection and validation Preparation and Launch of the IDI-OECD Report with input from WB/IMF and INTOSAI Stakeholder engagement and outreach in support of the global project 	<ul style="list-style-type: none"> Country level visit to six SAIs Distribution of questionnaires to 25 SAIs from non-OECD countries Distribution of surveys to 38 SAIs from OECD countries Presentation of preliminary findings during INCOSAI XXV Stakeholder engagement through various platforms Regional workshops in ARABOSAI, CREFIAF and PASAI
COLLABORATIVE WORKSHOP SERIES	<ul style="list-style-type: none"> Implementation of CADRE GFP in Zambia and Malawi ASOSAI Regional workshop with Open government Partnership (OGP) on SAI-CSO engagement CREFIAF and AFROSAI-E Regional workshops with International Budgetary Partnership (IBP) on SAI-CSO engagement Roll-out of the collaborative workshop series in selected countries Country level support under component 3 of SPMR Act on stakeholder engagement Development of engagement materials with media/strengthening of SAIs communication functions in support of independence Leverage on digital tools to support advocacy on SAI Independence 	<ul style="list-style-type: none"> Implementation of CADRE GFP in Zambia and Malawi ASOSAI Regional workshop with Open government Partnership (OGP) on SAI-CSO engagement Country level support under component 3 of SPMR Act on stakeholder engagement (Chad and eSwatini) Roll-out of the collaborative workshop series in Nigeria

Global Advocacy and Support (GAS)

We continued to advocate for SAI Independence in various fora both within INTOSAI and with external stakeholders. In INTOSAI, we have continued our engagement with regions and held various events, including the 3rd IDI-ARABOSAI SAI Independence symposium with a focus on informal factors, and contributed to the CAROSAI Congress with sessions on SAI Independence and SAI-Parliament relationships.

Building on achievements from previous years, 2025 was marked by continued engagement in global and regional events to promote SAI independence, leveraging partners' platforms to extend outreach and visibility. Throughout the year, sustained support was provided to the IDC, alongside exploratory efforts to strengthen partnerships that enhance impact. As a result, we have contributed to the organization of the IDC annual meeting, and the implementation of the IDC 2020-2030 strategy.

Key progress was made in the area brokerage through BUSS (Brokering Upscaled SAI Support) and FISP (Saudi Fund for Improved SAI Performance), as well as support to the Goodwill Ambassador on SAI Independence, whose term was renewed in 2025 for a three-year period. Our participation at the 4th International Conference on Financing for Development was also significant in giving more visibility to SAIs, IDI and IDC.

In parallel, preparatory work advanced for the next IDI Global Stocktaking Report cycle, including planning for the launch of the INTOSAI Global Survey in 2026, with the objective of maintaining a high response rate and completing preliminary analysis by the end of 2026 to enable publication in early 2027, supported by a dedicated dissemination strategy.

Efforts to raise the profile of independent SAIs were further strengthened through engagement in the “Strengthening Fiscal Ecosystems” initiative, funded by SECO, the Bill & Melinda Gates Foundation, and the Ford Foundation, which applies an ecosystem lens to understand the role of SAIs in public finance decision-making. We attended the Global dialogue on Fiscal ecosystems and contributed to subsequent research.



Finally, participation in major global anti-corruption fora such as the 11th Session of the Conference of State Parties of the United Nations Convention Against Corruption (UNCAC COSP) and 2nd Global Conference on Corruption measurement enabled joint work with United Nations Development Programme (UNDP) and United Nations Office on Drugs and Crimes (UNODC) to advance the development of global indicators and methodologies for assessing public audit systems' performance, coordination, and contribution to corruption prevention, drawing on tools such as the SAI Performance Measurement Framework and the Global Stocktaking Report.

SAI Independence Rapid Advocacy Mechanism (SIRAM)

We continued with the implementation of SIRAM, to support SAIs which perceive that their independence is being threatened. We received eight reports on threats from which four SIRAM cases were opened in Bulgaria, Costa Rica, Kosovo and Montenegro.

We have continued to differentiate the nature of our advocacy by complementing the ad hoc and reactive advocacy through the SIRAM with a more proactive advocacy approach through the establishment of a

continuous monitoring function to identify trigger events and windows of opportunity. In 2025, we facilitated the discussions of reference groups for SAI Independence in OLACEFS with the SAI of Mexico who heads the regional secretariat.

Strengthening Legal Units (LEG SAI)

In 2025, continued emphasis was placed on reinforcing the legal foundations of SAIs, recognizing that SAIs operate as legal entities embedded within constitutional and statutory frameworks. Legal support remained a critical enabler for strengthening both SAI governance and operational effectiveness. Throughout the year, implementation progressed under the LEG SAI initiative aimed at enhancing the role of SAI Legal Units as the first line of defence in safeguarding SAI independence and as key drivers of legislative reform processes.

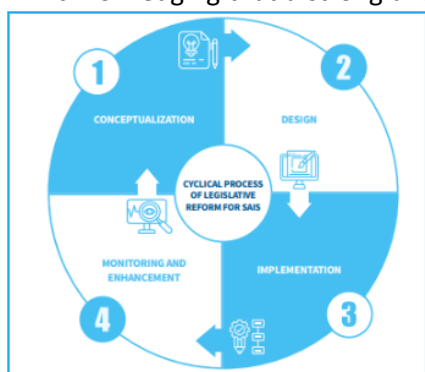
Building on this work, preparations advanced for the finalization and dissemination of key deliverables developed under the initiative, including

- the Legal Function Maturity Assessment Tool,
- the Peer Support Platform,
- and the SAI Legal Repository.



We also organized three regional workshops in AFROSAI-E, EUROSAI and OLACEFS where we connected SAI legal practitioners with the broader legal ecosystem, including the judiciary, anti-corruption bodies, attorneys general, and prosecutorial authorities. In that we organized context, exploratory engagement was undertaken to establish partnerships with the UNODC.

Acknowledging that a strong and resilient legal framework is the bedrock of sustainable audit practice, the



second pillar of the LEG SAI initiative continued to support SAIs in adapting their legal frameworks to evolving audit mandates. During 2025, assistance focused on helping SAIs better understand the scope and limits of their mandates, including through peer-to-peer exchanges on managing emerging responsibilities such as the acquisition and exercise of enforcement powers. Support was also provided at the country level through the SPMR Act support facility, assisting SAIs in strengthening and modernizing their legal frameworks. SAIs of Botswana, Eswatini, Jordan, Sao Tome y Principe, and Solomon Islands were supported.

Finally, groundwork was laid in 2025 for expanded collaboration with external partners, including the **International Development Law Organization (IDLO)**, the **World Justice Project**, **Organisation for Economic Co-operation and Development / SIGMA**, and UNODC to facilitate knowledge sharing, research, and capacity development on legal aspects of SAI operations through conferences, events, and joint analytical work

Global Project on SAI Independence

In 2025, significant progress was achieved in advancing the Global Project on SAI Independence, which aims to introduce a new advocacy approach by examining the informal factors influencing the implementation of the INTOSAI Mexico Declaration principles.

During the year, project planning reached a decisive milestone with the clarification of objectives, establishment of a detailed workplan, and designation of a multi-institutional project team comprising representatives from the IDI, OECD, the INTOSAI General Secretariat, and PFAC, with active engagement from the US Government Accountability Office and the General Court of Audit of Saudi Arabia.



The IMF and the World Bank agreed to peer review key project outputs, reinforcing the project’s technical credibility.

Substantive analytical progress was made on the conceptual framework addressing informal factors affecting SAI independence, supported by the University of Oslo, while the methodology and data collection processes were further strengthened with technical input from the US GAO methodology team.



Comprehensive data collection activities were conducted through country visits to Jordan, Indonesia, Morocco, Jamaica, Liberia, and Spain, complemented by additional qualitative and analytical methods. Following the successful completion of data collection and the presentation of initial findings at INCOSAI XXV, groundwork was laid for the next implementation phase.

This included preparation for finalizing the OECD-led Global Project report, supporting its dissemination, encouraging partners to mainstream the findings within their respective frameworks, and linking the project to emerging agendas such as fiscal ecosystems, fiscal literacy, and strengthened collaboration between SAIs and Independent Fiscal Institutions, while maintaining close coordination with INTOSAI leadership to ensure that INTOSAI’s contribution is fully reflected.

Collaborative workshop series (SAI CSO collaboration)



The implementation of the collaborative workshop series through dedicated projects was the main achievement in 2025. First, through the IDI - Transparency International joint CADRE Project. This project is funded through a two-year grant from the French Ministry of Foreign Affairs and aims at strengthening the collaboration between SAIs and CSOs, in Zambia and Malawi, with support of the SAIs and TI Chapters in both countries.

The project has already generated positive results with the establishment of collaborative platforms between the SAI and CSOs in both countries, from which for example resulted the

simplification of the OAG Zambia 2023 annual report.

The SPMR Act was also another avenue through the collaborative workshop series was implemented. In Paraguay, through the country level support, the SAI interacted with CSO to raise awareness on their mandate and explored possible avenues for future collaboration. In Nigeria, the workshop series was implemented to strengthen the interaction between the SAIs and CSOs at the Federal level, as well as audit offices and CSOs, at State level.

Finally, the collaborative workshop series was implemented in other jurisdictions such as the Gambia, Chad and Solomon Islands.



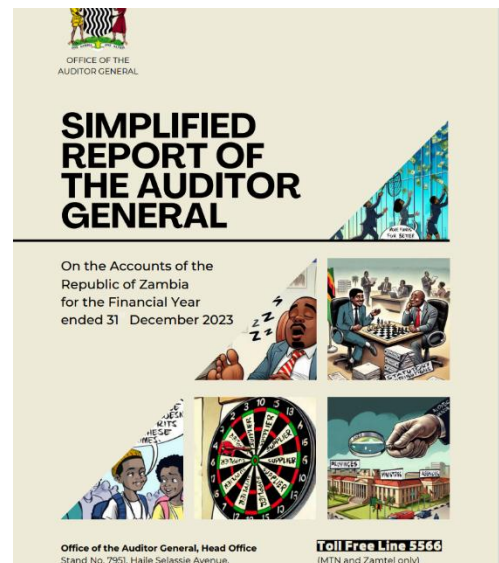
We also implemented the workshop series at the regional level, and partnered with the ASOSAI secretariat, the Open Government Partnership, and the INTOSAI CBC Task Force on Citizen Participation to organize a regional workshop on SAI-CSO collaboration.

F. We were sensitive

Through our engagement with CSOs we have included a specific focus on gender and youth through enhanced participation of women and young adults. In terms of content, the simplification of audit reports also symbolizes the efforts towards a user friendly and inclusive approach.

Other initiatives were also designed with the objective of leaving no SAI behind and adjusting our support to the SAI's level of capability and resources. As an example, under the LEG SAI initiative specific arrangements, such as shared services, are explored to provide support to SAIs who don't have legal services available in their own jurisdictions.

Finally, in terms of the of the Global Project for SAI Independence, the inclusion of informal factors derives from the necessity to acknowledge the diversity of SAIs and adopt an inclusive approach when identifying challenges to SAI independence.



G. Performance against our targets

Work Stream Long Term Outcomes in IDI Results System 2024-2026

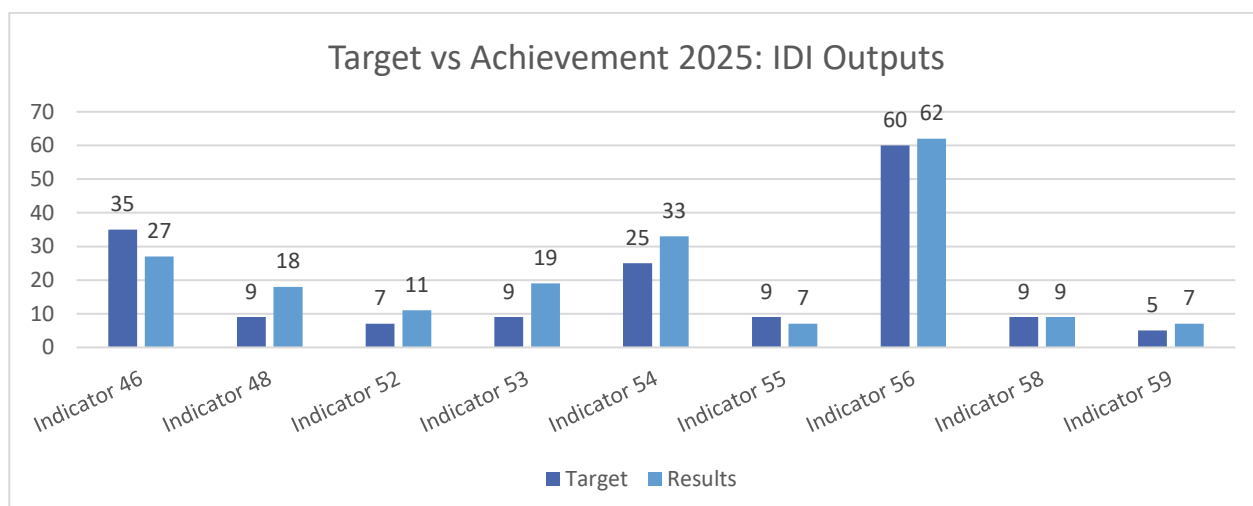
Indicator No.	Indicator Definition	Target 2025	Result 2025
50	Cumulative number of SAIs supported by IDI to review and successfully strengthen their legal frameworks	9	12

Work Stream Short Term Outcomes in IDI Results System 2024-2026

Indicator No.	Indicator Definition	Target 2025	Result 2025
47	Cumulative number of SIRAM responses (all countries) assessed as having fully or mostly addressed the threat to SAI independence (assessment by IDI SAI Independence team)	19	21

Select Work Stream Outputs in IDI Results System 2024-2026

Indicator No.	Indicator Definition
46	Cumulative number of SAI independence threats (all countries) reported to IDI or proactively identified by IDI, investigated but not progressed to a SIRAM case
48	Cumulative number of global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI
52	Cumulative number of IDI and joint research projects addressing specific dimensions of SAI Independence
53	Cumulative number of global / regional SAI Leadership-stakeholder dialogues facilitated by IDI in support of SAI Independence
54	Cumulative number of country level SAI-stakeholder interaction facilitated in support of SAI Independence
55	Cumulative number of SAI legal units assessed and supported by IDI
56	Cumulative number of SAI legal experts trained
58	Cumulative number of partnerships established with global actors in support of SAI Independence
59	Cumulative number of joint products developed in support of SAI Independence



Explanation of results:

The underachievement for indicator 46 and 55 is related to the fact that both indicators are demand related. The demand was less than expected both of threats reported or assessment of legal units.

H. Financial overview for our work

For 2025 the expenditure as compared to the 2025 revised budget approved by the IDI Board in 2025 was as follows:

	Revised Budget 2025	Actual Expenditures 2025	% difference over budget
Allocated Staff Costs	1,847,378	1,261,219	-31.73%
Allocated Overheads costs	2,075,065	1,663,328	-19.84%
Direct Staff Costs	8,520,717	7,457,757	-12.48%
Delivery Costs	13,179,705	11,307,479	-14.21%
Sum	25,622,865	21,689,783	-15.35%

The decrease in the delivery costs is due to the shift of activities from 2025 to 2026, in anticipation of the planned reduction of the 2026 budget. The lower staff cost is due to recruitments which were put on hold.

I. Our risk management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
1) Required expertise: IDI cannot secure the quantity and quality of available expertise that it currently relies on to deliver initiatives related to technology, climate change, equality and inclusion, and sustainable development.	High	Low	Treat	<ul style="list-style-type: none"> Continuously identify and maintain a pool of professionals from within and outside SAIs with relevant skills. Maintain relations with the existing resource pool and expand the base of resources. In-house professionals maintain continuing professional development in relevant areas. We will also leverage partnerships with SAIs and other stakeholders to mobilise resources.
2) Appropriate coverage: IDI excludes regions and SAIs institutional models from the coverage of its advocacy efforts, thus reducing impact	Medium	Medium	Treat	<ul style="list-style-type: none"> Strengthen coordination with regional organizations Promote sharing of experiences on SAI independence across regions Material and tools to be translated into English, French, Arabic and Spanish.
3) Negative reputation: IDI's image is affected by statements of politicians which are affected by its advocacy for SAI independence	High	Medium	Treat	<ul style="list-style-type: none"> Advocacy activities must rely on sufficient and appropriate institutional and legal analysis, which must be evidence based. Permanently consult relevant stakeholders to understand the institutional context of the SAI

				when requiring support and advocacy for its independence
4) Inadequate media coverage: IDI's positions and statements are distorted or not appropriately covered by global and country level media outlets	Medium	High	Treat	<ul style="list-style-type: none"> • Provide explanation to media outlets on demand • Proactively reach out to media at the global level • Establish partnerships with media groups at the global and regional levels

J. Reflections and looking ahead

Global Advocacy and Support: there is still an unexplored potential in terms of audiences we can reach out to. SAIs and external audit are still relatively unknown compared to other PFM components and at the same time, there seem to be a genuine interest in SAIs as an accountability mechanism. Our advocacy efforts should be more consistently geared towards non-traditional SAI audiences, and we should find a way to present our portfolio more cohesively and demonstrate how we can support stakeholder in achieving their objectives.

SAI Independence Rapid Advocacy Mechanism: SIRAM continues to draw a lot of interest from SAIs and cases are growing in complexity. In fact, numerous SIRAM cases now include an element of litigation and interaction with the judiciary system as it was the case in Sierra Leone and Cyprus. Several of the issues reported through SIRAM are also linked to complex legal questions requiring in depth knowledge of the domestic law applicable in each jurisdiction of reference. This points to the necessity of managing potential reputational risks for IDI/INTOSAI as well as providing support to SAIs facing threats to their independence.

Strengthening SAIs Legal Units: LEG SAI seems to respond to an unmet need within the community; legal support, and addresses an untapped segment in SAIs; legal practitioners. In that sense it has the potential to be a successful initiative. The challenge lies in the diversity of legal systems and environment in which SAIs operate, as well the varying levels of resources and capacities accessible to SAIs. Finding a delivery model which can cater to the diversity of SAIs is a condition for the success of the initiative and an objective we will strive towards.

Global Project on SAI Independence: The understanding of informal factors will bring a new approach to advocate for the independence of SAIs. This new perspective will allow to link the topic of SAI independence to other structural issues related to the institutional framework such as public trust, rule of law and public accountability mechanisms. The potential outcome of this effort is a long-term agenda on the advocacy of SAI independence, where the participation of global partners is required.

SAI CSO collaboration: Building capacities of non-state actors, like CSOs can be a critical enabler for more effective accountability ecosystems. It can also support SAIs operations in various ways. First, more informed citizenry can lead to greater trust in SAIs as citizens would get more value from their work. Secondly, capacitated CSOs can be strong advocates for the institutional strengthening of the SAI, as well as contributing to facilitating and enhancing audit impact. Therefore, we do see this line of work continuing moving forward but we need to continuously refine our understanding of the non-state actors' landscape, including media. We also need to continuously strengthen SAIs appetite and confidence levels to meaningfully engage with non-state actors, as it can vary from one jurisdiction to another.

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