



**IDI Board Meeting**

# **Minutes of the Meeting**

27 November 2025

**CASE: Board meetings | VENUE: Online | PRESENT:**

Name	Position	Board Status
<b>Board Members:</b>		
Mr Karl Eirik Schjøtt-Pedersen	Auditor General and Chair of the Collegium, National Audit Office of Norway	Chair of the Board
Ms Tsakani Maluleke	Auditor General, Office of Auditor General of South Africa and Chair, INTOSAI CBC	Vice-Chair of the Board
Dr Hussam Alangari	President, General Court of Audit, Kingdom of Saudi Arabia	Board Member
Ms Nancy Gathungu	Auditor General, Office of the Auditor General of Kenya	Board Member
Mr Hussain Niyazy	Auditor General, Maldives	Incoming Board Member
Mr Gareth Davies	Comptroller and Auditor General, National Audit Office of the United Kingdom	Board Member
Ms Merethe Nordling	Chief of Staff, National Audit Office of Norway	Board Member
Mr Tom-Christer Nilsen	Auditor General, National Audit Office of Norway	Board Member
<b>Other Participants:</b>		
Ms Keatlegile Ndimande	Senior Manager International, Office of Auditor General of South Africa	Accompanying Ms Maluleke
Ms Bayan Alaskar	Team Lead in International Relations, General Court of Audit, Kingdom of Saudi Arabia	Accompanying Dr Alangari
Mr Jesse Mutua	Deputy Director/ Executive Officer Office of the Auditor General of Kenya	Accompanying Ms Gathungu
Dr Silke Steiner	Director of INTOSAI General Secretariat, Austrian Court of Audit	Representing Dr Kraker
Mr Herbert Baumgartner	Deputy Director, INTOSAI General Secretariat, Austrian Court of Audit	Accompanying Dr Steiner
Ms Ariane Holezek	Senior Advisor, INTOSAI General Secretariat, Austrian Court of Audit	Accompanying Dr Steiner
Ms Elaine Ferreira Souza Dantas	Chief of Staff, Minister's Office, Federal Court of Accounts, Brazil	Representing Mr Dantas
Mr Einar Gørrissen	Director General	IDI Secretariat
Ms Archana Shirsat	Deputy Director General	IDI Secretariat
Mr Brynjar Wiersholm	Deputy Director General	IDI Secretariat
Dr Shourjo Chatterjee	Senior Manager	IDI Secretariat
Ms Petra Schirnhof <sup>#</sup>	Senior Manager	IDI Secretariat
<b>Regrets</b>		
Mr Bruno Dantas	Minister, Federal Court of Accounts, Brazil	Board Member
Dr Margit Kraker	Secretary General of INTOSAI, President Austrian Court of Audit	Board Member

<sup>#</sup> For agenda item 5 only

## Welcome and Opening Remarks

The Chair opened the meeting and welcomed all participants.

## Approval of the Agenda

**Decision:** The Board approved the agenda.

## Agenda item 1: Confirmation of Register of Related Parties and Related Entities

The Chair informed about changes in the register in respect of Mr. Hussain Niyazy replacing Mr. Tashi as Board member. Mr. Davies informed about an addition to his profile.

**Decision:** The Board approved the changes in the register.

## Agenda item 2: Tour d’horizon” from the IDI Director General

The DG briefed the Board on the following:

- **Update on funding outlook and contracts**

A new three-year agreement has been signed with Sida Sweden. Response on the initial application to Global Affairs Canada is awaited. New contracts are expected with two donors. These will be for support to five SAIs in Africa and three SAIs of Central Asia.

Ongoing and proposed discussions with different donors.

IDI has continued to spend prudently, delayed activities and planned to roll funding into future years. 2025 forecast spending cut by 12 million NOK since the approval of the revised 2025 budget, with the savings transferred to 2026 and beyond. The longer-term financial outlook shows deficits of 15 million NOK for both 2027 and 2028, and 10 million NOK for 2029. New funding avenues, increasing online activities, SAIs paying for participation wherever feasible, cutting down on activities and other options will be explored.

- **IDI anniversary 2026 (25 years in Norway and 40 years in INTOSAI)**

Digital campaigns throughout the year to highlight IDI achievements and to express gratitude to stakeholders and supporters. Commemorative logo with the tag line- “Celebrating Impact, Shaping Futures”. High-level event planned linked to the in-person Board meeting in Oslo in November 2026.

- **Launch of revamped IDI website**

New look, intuitive and user friendly, making it easier to find the required information.

- **UNCTAD ISAR-IDI Event and ISAR**

UNCTAD, ISAR – IDI event “Building competencies and capacities for auditing and assurance of sustainability reporting in the public sector”, took place in Geneva on 11 November. The event, for the first time, brought together INTOSAI bodies, including the Professional Standards Committee and the Working Group on Environmental Auditing, SAIs and the international standard setting and professional accountancy community working with sustainability reporting. It positioned the central role of SAIs in the ongoing dialogue on credible sustainability reporting in the public sector. IDI announced AASuRe (Audit and Assurance of Sustainability Reporting in the Public Sector) initiative at the event.

## Global Survey/ Global Stocktaking Report 2026

Work started. The report will be ready towards the end of 2026. Initial findings likely to be ready for the November 2026 Board meeting

## **Update on the work of the Committee of the Norwegian Parliament looking into IDI's continued hosting in Norway**

The Chair mentioned that there are no major updates. Technical matters around funding modalities are being discussed.

**Decision:** The Board took note of the updates.

## **Agenda item 3: Operational Plan and Budget 2026**

### **3 (i): Operational Plan (OP) Highlights 2026**

The IDI Secretariat presented some of the highlights of the Operational Plan 2026 across the work streams. The DG mentioned that the format for the Operational Plan is the same as in recent years, with a Highlights Document, plans for work streams and corporate support, and the accompanying IDI results system for 2024–2026. The plan focusses on the three strategic priorities of “Sustainability”, “Digitalization” and “Public Trust in SAIs”. The main outreach targets were shared. Discussions also took place on IDI’s support to Small Island Developing States (SIDS). Board members acknowledged the OP covering a wide range of subjects of relevance to SAIs. They advised IDI to keep the portfolio of initiatives rationalized in terms of available human resources.

### **3 (ii): Budget 2026**

The IDI Secretariat presented the budget. It was mentioned that the activity level will be similar to 2025 and the staff complement will be 52.5 at the beginning of 2026. Expenditure is expected to increase from 125 million NOK in 2025 to 143 million NOK in 2026. Income for 2026 (including funds carried over from 2025) is projected at 144 million NOK. Salary adjustments expected carry forwards and funding risks were highlighted.

**Decision:** The Board approved the Operational Plan and the IDI Budget 2026.


## **Agenda item 4: Corporate and Developmental Risk Register**

The Secretariat provided an update on and changes to the register. There have been no changes in the risks and risk ratings. Minor changes have been made in the description of the control measures and explanatory notes.

**Decision:** The Board approved the updates.

## **Agenda Item 5: Funding from Corporate Sector**

In the October 2025 meeting, the Board had approved the Checklist for assessing the feasibility of obtaining funding from the corporate sector. The Checklist will be used to provide recommendations for approval of the Board in all cases of funding being considered from the corporate sector. The Secretariat presented minor updates to the checklist and four examples based on the Checklist. The Board deliberated on the different issues and risks to be considered for exploring funding from corporates including state owned enterprises. Some Board members raised general concerns about corporate funding and the risks involved for IDI. As an organisation committed to transparency, accountability and good governance, IDI will need to carefully consider benefits vs risks of potential corporate funding in each case.



**Decision:** The Board reaffirmed its agreement for further exploring funding from the Corporate Sector. A start may be explored with international offices of the big four auditing firms as well as with corporates based in Norway and operating in non-controversial sectors.

### **Agenda Item 6: Post Meeting Self-Assessment of the Board**

The Board appreciated the preparations for the meeting and the open and frank discussions.

### **Agenda Item 7: Any Other Business**

The next meeting will take place in Mombasa, Kenya from 25-26 March 2026. Ms. Gathungu provided some background information.

### **Agenda Item 8: Closing of the meeting**

The Chair thanked all the members and closed the meeting.

**INTOSAI DEVELOPMENT INITIATIVE (IDI)**

Stenersgata 2 | N-0184 Oslo | Norway

[www.idi.no](http://www.idi.no)

