

IDI Board Meeting

Minutes of the Meeting
25-26 March 2026

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

Name	Position	Board Status
Board Members:		
Mr Karl Eirik Schjøtt-Pedersen	Auditor General and Chair of the Collegium, National Audit Office of Norway	Chair of the Board
Ms Nancy Gathungu	Auditor General, Office of the Auditor General of Kenya	Board Member
Dr Margit Kraker*	Secretary General of INTOSAI, President Austrian Court of Audit	Board Member
Dr Hussam Alangari	President, General Court of Audit, Kingdom of Saudi Arabia	Board Member
Dr Bruno Dantas^	Minister, Federal Court of Accounts, Brazil	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
Mr Hussain Niyazy*	Auditor General, Maldives	Board Member
Other Participants:		
Ms Keatlegile Ndimande*	Senior Manager International, Office of Auditor General of South Africa	Observing for 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	Accompanying Dr Kraker
Mr Herbert Baumgartner*	Deputy Director, INTOSAI General Secretariat, Austrian Court of Audit	Accompanying Dr Kraker
Ms Elaine Ferreira Souza Dantas	Chief of Staff, Minister's Office, Federal Court of Accounts, Brazil	Accompanying/ Representing Mr Dantas
Mr Einar Gørrissen	Director General	IDI Secretariat
Ms Archana Shirsat	Deputy Director General	IDI Secretariat
Mr. Ola Hoem*^	Deputy Director General	IDI Secretariat
Mr Brynjar Wiersholm	Deputy Director General	IDI Secretariat
Mr Godwin Matte [¤]	Assistant Director General	IDI Secretariat
Dr Shourjo Chatterjee	Senior Manager	IDI Secretariat
Ms Petra Schirnhof [#]	Senior Manager	IDI Secretariat
Mr Martin Aldcroft [%]	Senior Manager	IDI Secretariat
Mr. Kristian Aalen Repstad [§]	Partner, Ernst & Young Norway	Auditor
Regrets		
Ms Tsakani Maluleke	Auditor General, Office of Auditor General of South Africa and Chair, INTOSAI CBC	Vice-Chair of the Board

*Attended Online; ^ Day 1 only; % Online; For agenda item 5 only; §Online; For agenda items 6&7 only; # Online For agenda item 14 & 15 only; ¤ Online; For agenda item 16 only

Welcome and Opening Remarks

The Chair opened the meeting and thanked Ms. Gathungu for hosting the meeting. Ms. Gathungu welcomed all participants to Kenya.

Approval of the Agenda

The Board approved the agenda. Agenda Items 5-IDI Portfolio Review, 9-Sustainability Contribution for IDI Initiatives, 10-PESA Institutional and Financial Sustainability Plan, and 15- Funding from Corporates were considered by the Board together due to their interlinkages.

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

The Chair informed that no changes had been proposed to the register. Based on Ms. Maluleke's correspondence received prior to the meeting the register will be updated to reflect that she is no longer Chair of SAI20 but serves as a member.

Decision: The Board approved the changes in the register.

Agenda item 2: Extension of terms of members to the IDI Board

The Nomination and Remuneration Committee of the IDI Board nominated Mr. Davies for a second term as a member of the IDI Board from 1 July 2026 to 31 May 2029 (end of term as CAG) and Dr. Dantas for a second term as a member of the IDI Board from 1 July 2026 to 30 June 2029.

Decision: The Board approved the extensions.

Agenda item 3: Tour d'horizon" from the IDI Director General

The Director General (DG) briefed the Board on the following:

- Update on funding contracts and long-term financial outlook: He provided the status with regards to renewal/new funding contracts including those with Norad (Norway), SECO (Switzerland), and Global Affairs (Canada). He also referred to the other ongoing discussions with among others Spain, Asian Development Bank, World Bank
- Regional IDI Staff: Regional IDI staff except those working on country specific projects will be requested to move to Oslo. This is being done to ensure equity for other Oslo based staff, some of whom expressed interested in working from their respective countries.
- IDI Employment Survey 2026: Provided positive results and marked improvement on most indicators from 2025. A few Instances of reported bullying, though reduced.
- Global Project on SAI Independence: Preliminary results of the Global Project on SAI Independence were presented during INCOSAI. IDI and OECD have now

prepared the draft report. The report will be published at the end of May 2026.

- INTOSAI Global Survey and Stocktaking Report: The Global Survey has been launched and collection of responses is in progress.
- Implications of the unrest in the Middle East on IDI's operations: Events scheduled in the region along with flights through the region are affected.
- Update on the Professional and Relevant SAIs work stream: Two paradigm shifts in terms of going beyond stakeholder engagement to work across the entire accountability ecosystem of actors to support SAIs in areas like AASuRe (Audit and Assurance of sustainability reporting in the public sector); and use of AI and Tech in Audit and Education.

Decision: The Board took note of the updates. IDI Secretariat to explore 'Great place to work' recognition for IDI.

Agenda item 4: Parliamentary committee of Norway: Update on review

The Board was informed about the contents of the report from the Committee established by the Norwegian Parliament in June 2025, to review NAO Norway's international development support, including its hosting of the IDI. The report covered the hosting of IDI in Norway, IDI's organizational set up and governance, and IDI's funding modalities.

Board Members discussed the report in terms of the following questions:

- Should the Board prepare an official response to the report?
- Does the Board support the continued hosting of the IDI in Norway?
- If yes, should hosting remain in 6-year cycles or be made permanent?
- Should the Board conduct an assessment of alternative organizational models?
- Should the Board consider amending the statutes as recommended?
- Does the Board agree that shifting core funding to MFA (with a dedicated budget line) is not a major concern?

Board members discussed the importance of sending a response to the Parliamentary Committee on Scrutiny and Constitutional Affairs. Members mentioned that the hosting should be continued in Norway to avoid disruption of operations. IDI being a competence centre on public sector auditing, it would be advantageous to host it in a country where democracy has a strong foothold, and in a country that is attractive for international staff to work in. Board members present expressed that to ensure continuity and predictability, it would be an advantage if the IDI was located in Norway and hosted by NAO Norway on a long

term/indefinite period of time. Written input from Ms. Maluleke was also shared with the Board. Board members did highlight that it would be an advantage to have more developing country Board members than what is possible as a Norwegian Foundation. Members also mentioned the need to have a holistic review of the organizational set-up and governance. Possible options could be to have the IDI as an international organization or to introduce a special law.

Decision: The Board approved the following course of action:

- a. Board will send a response to the report to the Parliamentary Committee on Scrutiny and Constitutional Affairs with a copy to NAO, Norway.
- b. Board will recommend to INTOSAI to amend the statutes for enabling hosting of IDI by Norway without time limitation.
- c. Letter to the Parliamentary Committee on Scrutiny and Constitutional Affairs should highlight arguments for IDI to stay in Norway.
- d. Board supports the continuation of the current funding modality of IDI where the Presidency of Parliament prepares the budget proceedings for both NAO Norway and the IDI. The core funding should continue under a separate budget line so that the funding to the IDI continues to be approved directly by Parliament.
- e. The letter to the Parliamentary Committee on Scrutiny and Constitutional Affairs should state that it will be of importance to know that the Norwegian Parliament and NAO Norway will accept to host the IDI without any time limitation.
- f. Secretariat will prepare a background note and organise a discussion on possible organisational structures.

Agenda Item 5: IDI Portfolio Review; Financial Outlook 2026–2028

Agenda Item 9: Sustainability Contribution for IDI Initiatives

Agenda Item 10: Update on development of institutional and financial sustainability plan for PESA

Agenda Item 15: Funding from Corporate Sector

The Board discussed these four agenda items together owing to their interlinkages.

- The portfolio review provided the financial overview of IDI's operations. The anticipated decline in funding will lead to a projected deficit in 2026 which is projected to increase substantially in 2027. IDI's possible responses were discussed. These included efforts at reducing expenditure, regular review of

the portfolio while maintaining commitments made, seeking additional funding from new sources, cost recovery etc.

- IDI Secretariat provided an update on PESA institutional and sustainability plan. The update focused on the need for such a plan, the costing model and annual cost of PESA and recommendations of the PESA Advisory Task Force related to analysing demand for PESA. The IDI Secretariat highlighted future plans to reach out to INTOSAI regions, SAIs and stakeholders to understand the demand to frame a holistic PESA institutional and financial sustainability plan.
- Exploring funding from corporates, assessment of six corporates and recommendations based on the approved checklist was presented. These included two Norwegian corporates, Norsk Hydro and Yara, and the international offices of the four audit firms Deloitte, E&Y, KPMG, PwC. The following discussion points were presented to the Board:
 - Is the Board aware of additional funding opportunities that IDI could pursue?
 - Should IDI actively seek voluntary contributions from SAIs?
 - Are there areas of the IDI portfolio the Board believes could be scaled-back or postponed?
 - Should IDI begin to explore the establishment of a trading arm, focused on selling services to SAIs, donors and others, to generate surpluses to fund IDI?
 - Does the Board support IDI efforts to test the introduction of charges for some of its education services, especially for SAIs from developed countries?
 - Does the Board agree to IDI initiating work to ascertain demand in the community to avail of paid initiatives offered by IDI?
 - Is the Board agreeable to the model for levying sustainability contribution being customised for piloting in some IDI initiatives after considering the relevant delivery modes, costing, charging, potential subsidies and other variables discussed in the paper?
 - Does the Board agree that Sustainability contribution can be levied on initiatives offered outside of IDI's core mandate, including regular initiatives offered to participants from SAIs of developed countries?
 - Does the Board agree with IDI's recommendations and to follow up with the corporates - starting by sending a letter/e-mail to the leadership of

respective corporates?

Decision: The Board approved the following course of action:

- a. IDI will actively seek voluntary contributions from SAls.
- b. IDI will seek increased support from national and international organisations including the World Bank.
- c. IDI will discuss with INTOSAI a possible increase in INTOSAI's support to IDI.
- d. Board does not support the establishment of a trading arm of IDI.
- e. IDI will make efforts to scale back activities for reducing costs as needed.
- f. Board supports the introduction of charges for some educational services provided by IDI.
- g. Board agrees on the proposed model. However, full costs would be covered only by developed countries. Upper and Lower Middle-Income countries and territories which are not Least Developed Countries will be encouraged to cover the participation costs. SAls from other countries on the OECD-DAC list will not be required to contribute.
- h. Sustainability contributions can be levied on providing services outside the core mandate after checking with the Board.
- i. Board supported seeking funding from the six identified corporates. Negotiations will be initiated with the six with an intention to reach an agreement. No further due diligence will be required for these corporates in view of the due diligence presented during the meeting.
- j. The Board will be consulted prior to initiating contact with other corporates
- k. Board acknowledged the details provided on the PESA institutional and financial sustainability plan.

Agenda Item 6: IDI Financial Statements 2025 and external auditor presentation

IDI Secretariat presented the Annual Financial Statements and Notes for 2025 (also part of the annual report since 2025).

The annual audit, done by E&Y Norway concluded with an unmodified (clean) opinion and with no significant findings that would require Board attention.

Internal controls and financial reporting have been effective. In response to a query IDI Secretariat clarified that hedging has been considered to offset foreign currency losses.

Decisions: Board approved the IDI Financial Statements and Notes 2025.

Agenda Item 7: IDI Internal Control System and external auditor's presentation

IDI Secretariat updated the Board on its IDI Internal control system. There have

been no changes in grading of the maturity levels of the controls.

The auditors had reviewed IDI's internal controls. They concluded that the control environment, risk and control activities, information and communication and monitoring were appropriate.

Decisions: Board took note of the IDI internal control system and the auditor's presentation.

Agenda Item 8: IDI Annual Report 2025

IDI Secretariat presented the Annual Report. The separate and additional work stream annual reports give more details. 2025 was another year with strong IDI outreach in terms of SAI participation in IDI initiatives. In 2025, 71% of IDI's results were on target, 29% missed the targets. However, only 6% were off target with the others missing marginally. Board members commended the report and encouraged further sharing of impact stories in future reports. Success stories, including those from the INTOSAI-Donor Cooperation, should be added in future reports. Board also highlighted the need to report on outcomes and to streamline the results system.

Decision: Board approved the Annual Report 2025.

Agenda Item 11: Mid Term Evaluation of IDI Strategic Plan 2024–2029

The Secretariat presented the Terms of Reference, including purpose and proposed methodology. It was highlighted that this evaluation is a requirement as per the Sida funding agreement besides being important to other donors. Board members expressed concern about the value for money from this evaluation given the last experience with a mid-term evaluation conducted by consultants. Other alternatives were discussed, including an internal review by the Board or that the evaluation is carried out by SAIs that do not have any conflict-of-interest vis a vis the IDI.

Decision: Board requested that the Secretariat explore alternative cost-effective solutions that meet the requirements of IDI's donors as well as IDI's policies.

Agenda Item 12: IDI Audit and Evaluations Monitoring Database

IDI Secretariat presented their audit and evaluation monitoring database. The current version of the database contains recommendations for the following evaluations/reviews/audits pertaining to the Strategic Plan period 2019–2023:

1. Evaluation of implementation of SAI PMF Strategy
2. Assessment of areas of HR from a Gender, Diversity and Intersectionality perspective
3. Mid-term evaluation of the implementation of IDI Strategic Plan 2019–2023

One conducted during IDI Strategic Plan period 2024–2029

4. Sida Assessment of Internal Management and Control of IDI

Decision: Board took note of the update.

Agenda Item 13: Corporate and Developmental Risk Register

IDI 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. Board members mentioned about the need to engage with the risks more actively.

Decision: Board approved the Corporate and Developmental Risk Register.

Agenda item 14: IDI Anniversary Celebrations

The Secretariat shared the plans and activities for the IDI anniversary year (40 years of IDI and 25 years of IDI in Norway). IDI is amongst other activities planning a high-level event linked to the Board meeting in Oslo, beginning of December.

Decision: Board noted the updates.

Agenda item 16: Presentation by OAG Kenya

Ms. Gathungu presented the history, mandate, organization, stakeholders, work and capacity development initiatives of OAG Kenya.

Decision: Board noted the updates.

Agenda Item 17: Presentation on IDI Initiatives

Updates were provided on IDI's Professional and Relevant SAIs work stream and the Bilateral Support portfolio. Developments over 2025 and upcoming plans were shared.

Decision: Board noted the updates.

Agenda Item 18: Any Other Business and Next Meetings

- A. Dr. Alangari accepted the Secretariat's request to become a member of the PESA Advisory Task Force.
- B. DG informed that his son would move to Portugal for one school year to combine school and football. For the period September – December 2026 the DG requested, and the Board agreed, to him spending some time in Portugal. This would primarily be taken as vacation and working from abroad in line with IDI policies.
- C. DG, requested and the Board agreed to him becoming a member of an Advisory Board for North University for Ukrainian students on AI and Technology related to public sector auditing.
- D. The next meeting will take place in Oslo on 1-2 December 2026 in conjunction with the IDI anniversary celebration. The March 2027 meeting will take place in London on 23-24 March 2027. The November 2027 meeting

will be held online on 25 November 2027.

Agenda Item 19: Post Meeting Self-Assessment of the Board

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

Closing of the meeting

The Chair thanked all the members, and OAG Kenya, and closed the meeting.



Karl Eirik Schjøtt-Pedersen



Tom-Christer Nilsen



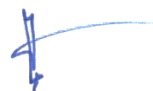
Merethe Nordling



Nancy Gathungu



Tsakani Maluleke



Hussam Alangari



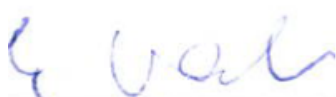
Bruno Dantas



Hussain Niyazy



Gareth Davies



Margit Kraker



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