



IDI Board Meeting

Minutes of the Meeting

31 October 2025

CASE: Board meetings | VENUE: Sharm El-Sheikh and virtual | 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 Tsakani Maluleke	Auditor General, Office of Auditor General of South Africa and Chair, INTOSAI CBC	Vice-Chair of the Board
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
Ms Nancy Gathungu	Auditor General, Office of the Auditor General of Kenya	Board Member
Mr Hussain Niyazi [▫]	Auditor General, Auditor General's Office 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
Other Participants:		
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	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	Representing Mr Dantas as an observer
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
Dr Shourjo Chatterjee [*]	Senior Manager	IDI Secretariat
Regrets		
Mr Bruno Dantas	Minister, Federal Court of Accounts, Brazil	Board Member
Mr Tom-Christer Nilsen	Auditor General, National Audit Office of Norway	Board Member
Mr. Tashi	Auditor General, Royal Audit Authority, Bhutan	Outgoing Board Member

* Participated virtually; [▫] Except Agenda Item 3, [#] Attended Agenda Item 3 and some other agenda items virtually

Welcome and Opening Remarks

The Chair opened the meeting and welcomed all participants.

Approval of the Agenda

Decision: The Board approved the agenda. The meeting started with Agenda Item 3.

Agenda item 3: Appointment of a new member & extension of terms of members to the IDI Board; Election of member of NRC

The following was put forward for approval of the IDI Board:

1. Nomination of Dr. Hussam Alangari for a second term as Board member for the period 1 January 2026 to 31 December 2028.
2. Nomination of Ms. Nancy Gathungu for a second term as Board member for the period 1 January 2026 to 16 July 2028.
3. Nomination of Mr. Gareth Davies on the Nomination and Remuneration Committee (NRC) replacing Mr. Tashi from 1 November 2025.
4. Nomination of Mr. Hussain Niyazy, SAI Maldives as new Board member from 1 November 2025 to 31 October 2028.
5. Recommended changes by NRC to Board rules of Procedures:
 - a) Article 6: Formulates the requirement of Board members being Heads of SAIs and also mentions about possible relaxation.
 - b) Article 32: The Rules of Procedure are currently silent about the NRC and Board's role regarding appointment, extension of tenure and dismissal of the Director General (DG). This new article and points 5 h, i, j under the ToRs for the NRC detail proposals for these roles.
 - c) Point 5 d of the NRC's ToR: Details a remodeled Competency Matrix for Board members. It specifies essential and desirable competencies and brings in the requirement of the Board members to be Heads of SAIs.

Decision: The Board approved the above proposals.

The Board members welcomed Mr. Niyazi as a new Board member. Mr. Niyazi thanked the Board members and IDI for the support provided to SAIs over the years.

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

The Chair informed about changes in the register in respect of Ms. Nancy Gathungu and Dr. Hussam Alangari

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 :

Funding

The General Court of Audit of Saudi Arabia has contributed 3,5 million NOK for the Global SAI Accountability Initiative (GSAI) making up for the funds lost due to US AID withdrawal. For renewing the contract with Sida Sweden a due diligence exercise has been completed

successfully. For renewal of Canada funding a concept note has been submitted. After possible approval, a full fledged proposal is to be sent.

There are positive indications for earmarked grants from the Norwegian Agency for Development Cooperation and SECO Switzerland. Discussions are also ongoing with Asian Development Bank to strengthen strategic partnership.

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

Internal and external events are being planned. These will potentially be linked to the November 2026 Board meeting which would take place in Oslo. In addition to the Board it would seek to engage key stakeholders in Norway including Members of Parliament, the development aid sector in Norway, national donors and others.

Appointment of Assistant Director Generals

Pursuant to Organisational Review, a new level of middle management comprising Assistant Directors General (ADG) recruited through a process of competitive internal recruitment:

Freddy Ndjemba, ADG SAI Independence

Jade Quarrell, ADG Professional Competency Development

Karma Tenzin, ADG Sustainable Audit Practices

Godwin Matte, ADG Bilateral support

Dafina Dimitrova, ADG Well Governed SAIs

Status SAI Independence Rapid Advocacy Mechanism (SIRAM) cases

An update was provided on the SIRAM cases.

Audit and Assurance of Sustainability Reporting in the Public Sector

After exploring the area of audit and assurance of sustainability reporting in the public sector, IDI will announce an initiative to support SAIs in this upcoming area. The initiative aims to build a coalition of stakeholders across the sustainability reporting ecosystem and support capacity development.

From LOTA to Audit Tech & AI

Experiences and lessons learned from Leveraging on Technological Advancements (LOTA) Pioneers indicate a risk of IT audits being considered a separate audit type. The initiative will be reframed to focus on financial, performance and compliance audits of tech and AI or use of tech and AI in these audits.

Decision: The Board took note of the updates.

Agenda item 4: Cost Recovery of IDI Initiatives

The IDI Resourcing Strategy opens up for IDI doing work also on a cost recovery basis. The necessity and steps for initiating cost recovery for IDI initiatives were presented and discussed. Members highlighted the importance of considering all relevant costs, factor in the treatment of potential profits, ensuring availability of the initiative for those SAIs which are unable to pay, consider relevant legal aspects, and explore sponsorship opportunities.

Decision: The Board provided in-principle approval to go ahead with cost recovery and develop a IDI Cost Recovery Model for approval in March 2026

Agenda Item 5: PESA- The way forward

The Board was informed that PESA would greatly benefit from the advice and insights of the IDI

Board as it negotiates its path to become a public sector audit qualification of choice, especially to ensure that no SAI is left behind. IDI Secretariat proposed that the Board establish a PESA Advisory Task Force within the IDI Board as per provisions of Article 30 Rules of Procedure of IDI Board. Board members appreciated the outreach being achieved through PESA. Discussions covered the importance of considering issues like charging SAIs which have provided in kind contribution, benchmarking PESA to other certifications, suitability of PESA in its current form for non-SAI stakeholders, need to have readiness to open up for external stakeholders, need to keep the main focus on SAI auditors, concerns about raising external stakeholder expectations and need to stay within the mandate of IDI.

Decision: The Board approved the setting up of the task force. Board members Ms. Maluleke, Ms. Nordling, Mr. Davies and Mr. Niyazi agreed to join the task force. Mr. Davies' consent to join the task force was obtained after the meeting by the Secretariat.

Agenda Item 6: Funding from Corporate Sector

Obtaining funding from the Corporate Sector is a part of the IDI Resourcing Strategy. The issue has also been discussed in subsequent Board meetings. The proposed checklist brings together a set of criteria that can be considered while assessing the feasibility of obtaining funding from the corporate sector. This covers areas like relevance to IDI's mission, vision and mandate and assurance on responsible business practices from the corporate under consideration. For listed companies, IDI will mainly rely on a list of companies that are excluded from the Norwegian Government Pension Fund Global for ethical reasons. Board members also highlighted the importance of consideration of any conflict of interest arising from a member being part of the approval of funding from a corporate operating in the same country as the SAI of the concerned member.

Decision: The Board approved the Checklist. The Checklist will be used to provide recommendations for approval of the Board in all cases of funding being considered from the Corporate Sector. A couple of examples based on the checklist will be presented to the Board in the November 2025 meeting.

Agenda Item 7: Appointment of IDI Auditors for 2026-2028

This procurement was originally planned to cover the statutory audits for the years 2026 to 2028. However, it was proposed to cover a three-year term beginning the audit for 2025. The recommendation was to approve Ernst and Young Norway as IDI's auditors for the financial years 2025-2027.

Decision: The Board approved the appointment of Ernst and Young Norway as IDI's auditors for the financial years 2025-2027.

Agenda Item 8: Post meeting self-assessment of the Board

Board members agreed to have a consolidated discussion in the November 2025 meeting.

Agenda Item 9: Any Other Business

The next meeting will be a virtual meeting on 27 November 2025.

Board members agreed on Kenya as the venue for the March 2026 Board meeting. The meeting will be on 25-26 March 2026. They thanked Ms. Gathungu for offering to host the meeting.

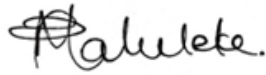
The November 2026 meeting may be conducted as an in-person meeting in Oslo, Norway to coincide with the 25th Anniversary celebrations of IDI in Norway.

Agenda Item 10: Closing of the meeting

The Chair thanked all the members and closed the meeting.



Karl Eirik Schjøtt-Pedersen



Tsakani Maluleke



Merethe Nordling



Tom-Christer Nilsen



Hussain Niyazi



Hussam Al-Angari



Bruno Dantas



Margit Kraker



Nancy Gathungu



Gareth Davies

INTOSAI DEVELOPMENT INITIATIVE (IDI)

Stenersgata 2 | N-0184 Oslo | Norway

www.idi.no

