IDI ANNUAL REPORT 2024

CONTENTS

ACRONYMS

AAP	Annual Audit Plan
ADA	Austrian Development Agency
ADB	Asian Development Bank
AFROSAI-E	The African Organisation of English-speaking Supreme Audit Institutions
AG	Auditor General
AI	Artificial Intelligence
ARABOSAI	Arab Organisation of Supreme Audit Institutions
BUSS	Brokering Upscaled SAI Support
CADRE GFP	Collaboration, Action, and Dialogue to Strengthen the Engagement of SAIs and CSOs
CCAA	Climate Change Adaptation Actions
CdC DRC	Cour des Comptes Democratic Republic of the Congo
COSO	Committee of Sponsoring Organisations of the Treadway Commission
CPMS	Check-Post Management System
CREFIAF	African Organisation of French Speaking Supreme Audit Institutions
CRISP	Crisis and Risk Management for SAI Performance
CSOs	Civil Society Organisations
DAG	Deputy Auditor General
EC	European Union represented by European Commission
EFA	Equal Futures Audit
EIPV	Elimination of Intimate Partner Violence against women
FS	Financial Statement
GAC	Global Affairs Canada
GCA	General Court of Audit Saudi Arabia
GFU	Global Foundations Unit
GSAI	Global SAI Accountability Initiative
HR	Human Resources
HSE	Health, Safety, and Environment
ICT	Information and Communications Technology
IDI	INTOSAI Development Initiative
IMF	International Monetary Fund
INTOSAI	International Organisation of Supreme Audit Institutions
IPU	Interparliamentary Union
IR	Independent Review
ISAM	IDI's SDG Audit Model
ISSAI	International Standard of Supreme Audit Institutions
IT	Information Technology
LEG SAI	Strengthening Legal Units within SAIs
LNOB	Leave No One Behind
LOTA	Leveraging on Technological Advancement
MEL	Monitoring, Evaluation and Learning
MFA	Ministry of Foreign Affairs
NAC	National Audit Chamber
NAO	National Audit Office
OAGS	Office of the Auditor General of Somalia
OECD	Organisation for Economic Co-operation and Development
PA	Performance Audit
PAPP-APP	Accelerated Peer-support Partnership
PFM	Public Financial Management
pICTure	Initiative supporting SAIs in strengthening their ICT governance
PSPMR	Public Sector Performance Measurement and Reporting
SAI PMF	SAI Performance Measurement Framework
SAI	Supreme Audit Institution
SAP	Strategic Audit Plan
Saudi FISP	Saudi Fund for improved SAI performance
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
SoAQM	System of Audit Quality Management
SPK	Statens pensjonskasse
SPMR	Strategy, Performance Measurement and Reporting
SSMF	SAI Strategic Management Frameworkt
UN	United Nations
WGEA	Working Group on Environmental Auditing
WGS	Whole of Government Systems
WTO	World Trade Organisation

FROM THE DIRECTOR GENERAL

It gives me pleasure to present the 2024 IDI Annual Report. Building on our commitment to transparency and accountability, we are launching a new format this year. This new Annual Report integrates the story of IDI's work, highlights best practices in the Supreme Audit Institution (SAI) community, and delivers a refreshed approach to presenting our financial statements, results, and outcomes. It replaces the Annual Performance and Accountability Report Highlights document and is supplemented with reports for each of our work streams.

2024 was the first year that we implemented the IDI Strategic Plan 2024-2029. We supported SAIs in their efforts to strengthen public financial management and transparency in developing countries. SAIs around the world, in turn, persisted with their public sector oversight and efforts to improve the lives of people in their countries - particularly those marginalised by the disproportionate effects of compromised governance. This is especially important in the context of global democratic backsliding, geopolitical tensions, and financial uncertainty.

We supported more than 150 SAIs in 2024 covering a wide range of capacity development needs. Through global advocacy and support for independent SAIs, we helped to raise SAI profiles and mitigate threats to their independence. We continued to support SAI governance with initiatives on strategic management, SAI performance measurement, gender and human resources, crisis and risk management, and IT governance. In 2024 we continued to create a critical mass of professionally qualified SAI auditors, and developed audit leaders as change agents for bringing digitilisation and equality to the audit world. We provided holistic and systemic support to SAIs in enhancing sustainable audit practices and helped SAIs stay relevant by auditing trends like climate action and sustainable development goals. We provided ongoing bilateral support to SAIs working in fragile conditions.

Throughout the year, we worked to meet the requirements of the new strategic plan. We started implementing the recommendations of an externally conducted organisational review. To meet the demands of our growing organisation, we upgraded our office space to provide a welcoming working environment to all staff.

All of this is made possible only through the tireless efforts of all my colleagues in IDI and the selfless support of all donors and stakeholders.

I am confident that in the increasingly challenging global landscape, SAIs will assume even greater importance in ensuring oversight and trust in the public sector.

Einar J. Gørrissen

SECTION 1: 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 SAI 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.

1.2 What we do

Leveraging the expertise of an international and dynamic 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 – **Bilateral Support, Independent SAIs, Global Foundations, Professional SAIs, Relevant SAIs, and Well-Governed SAIs** – IDI delivers tailored support and empowers SAIs to deliver meaningful results and outcomes.

Professional

Innovative

Collaborative

With Heart

SECTION 2: VALUE DELIVERED IN 2024

2.1 IDI Results 2024

Supporting SAIs in developing their capacities and performance requires a multi-pronged approach involving INTOSAI and other partners. IDI strives to create **long term, predictable, and holistic support** for SAIs around the world. In 2024, with its carefully designed initiatives, the organisation leveraged its expertise, partners, and stakeholders to support SAIs with the goal of enhancing their independence, credibility, and sustainability.

IDI's support works across the organisational structure of SAIs to ensure that auditors are equipped with the knowledge to conduct high quality, impactful, and relevant audits. SAIs in fragile conditions receive customised and long-term IDI support to improve their performance, while others receive support for the governance functions, including information technology, human resources, legal frameworks, and leadership development. When all these critical elements come together for an SAI, the results are more effective SAIs that can contribute towards better public financial management, good governance, improved state-society relations, and efforts to implement Sustainable Development Goals.

IDI Results System 2024-2026

IDI Results System 2024-2026[1] 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:

Impact: Indicators related to changes at the country level to which SAIs contribute. IDI monitors these indicators as they fall within its sphere of concern but does not set targets as they are far removed from IDI's influence.

Long-Term Outcomes: Indicators where the expected result of an IDI initiative is a measured, direct improvement in the outputs of participating SAIs against a defined benchmark. IDI has some influence on these indicators, though they rely heavily on factors under the control or influence of SAIs.

Short-Term Outcomes: These indicators focus on intended SAI capacity improvements to which IDI initiatives contribute. These lie within IDI's influence but not under its control.

IDI Outputs: These indicators measure results over which IDI has significant but not absolute control.

1 IDI Results System updated with achievements for 2024 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.

Global Support, Global Outreach

158

SAIs participated in long-term IDI capacity development initiatives

2745

Staff from SAIs and other stakeholders participated in knowledge-sharing and awareness-raising events

39

Developing Country SAIs benefiting from SAI level long term support

17

Number of IDI strategic partnerships working together to strengthen public external audit

5

SAIs provided with long-term, holistic bilateral support

18

SAIs supported to integrate elements of inclusion and gender into their strategic plans

3242

SAI staff participated in long-term IDI capacity development initiatives

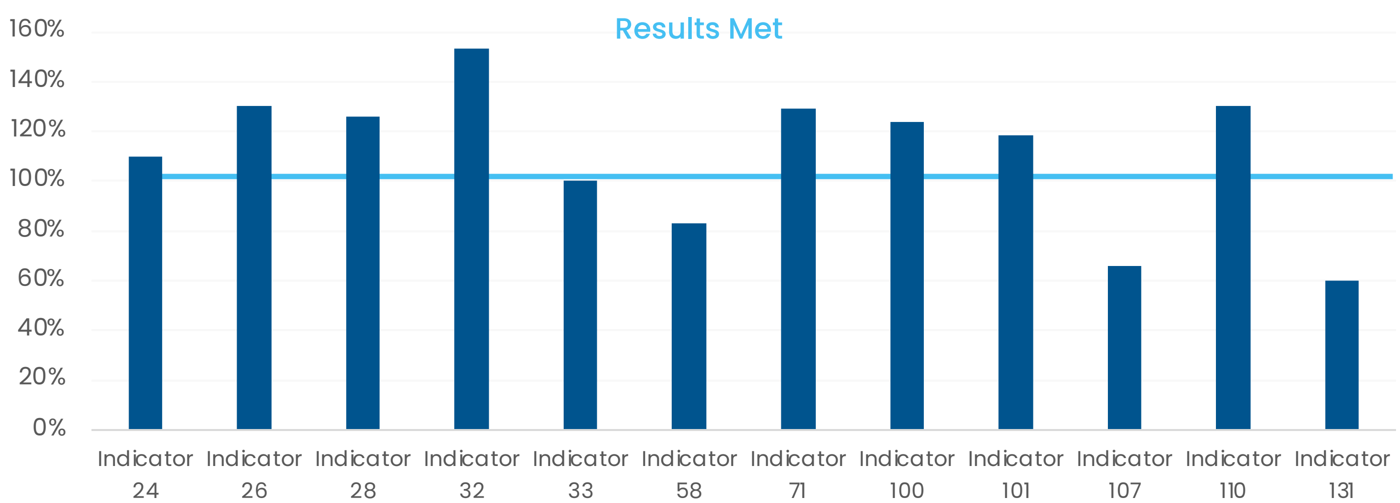
3831

Days' worth of in-kind support provided by SAIs

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

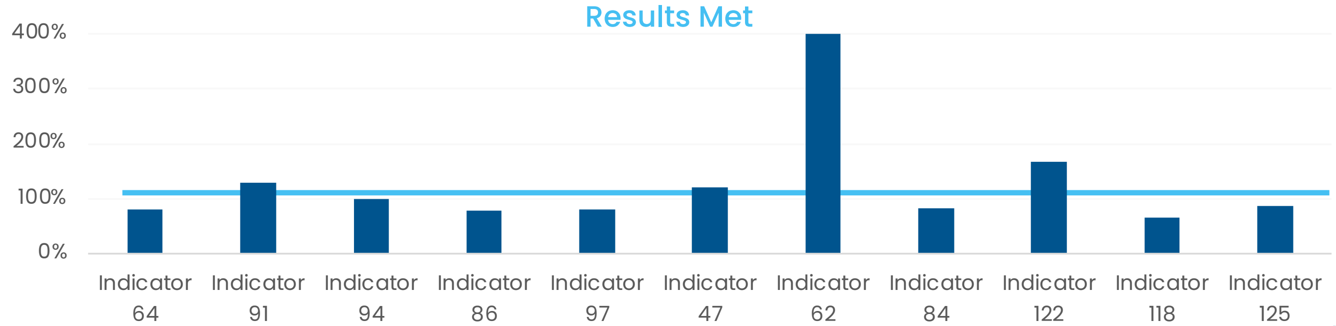
Output Indicators

Indicator No.	Indicator	Targets	Results
24	Number of SAIs participating in long-term IDI capacity development initiatives (during the year)	145	159
26	Number of SAI staff participating in long-term IDI capacity development initiatives (during the year)	2500	3251
28	Current number of published IDI products for the ultimate benefit of SAIs (each language of publication counted as one product)	138	174
32	Number of days-worth of in-kind support provided to IDI by SAIs (during the year)	2500	3831
33	Whether IDI: has a permanent focal point for gender and inclusion; has a gender and inclusion team (champions) across IDI; reports annually on its gender balance; and prioritises gender-balance and inclusion in its recruitment processes	Met	Met
58	Cumulative number of partnerships established with global actors in support of SAI Independence	6	5
71	Share of course evaluations that indicate overall satisfaction with the course "satisfied" or "very satisfied"- SPMR Initiative	75%	97%
100	Cumulative number of PESA participants completing SAI auditor professional education under the Centre for SAI Audit Professionals	715	885
101	Cumulative number of participants completing professional education for Audit Quality Management under the Centre for SAI Audit Professionals	104	123
107	Cumulative number of SAI auditors completing professional education in auditing climate change adaptation actions	271	178
110	Cumulative number of SAI auditors completing professional education as LOTA pioneers	40	52
131	Cumulative number of funding arrangements for GSAI country projects established through IDI support	5	3



Outcome Indicators

Indicator No.	Indicator Description	Targets	Results
Strategic Priority: Sustainability			
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	5	4
91	Cumulative number of SAIs supported by IDI to strengthen their System of Audit Quality Management	13	14
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
86	Cumulative number of SAI audit reports or opinions issued as per legal mandate on relevant, trending topics following IDI supported / cooperative audits)	132	105
Strategic Priority: Digitalisation			
97	Cumulative number of SAIs that have developed a strategic technology audit plan supported through LOTA	20	16
Strategic Priority: Public Trust in SAIs			
47	Cumulative number of SIRAM responses assessed as having fully or mostly addressed the threat to SAI independence	15	18
62	Cumulative number of SAIs supported by WGS initiatives that demonstrate strengthened good governance, transparency, and accountability by publishing key strategic and performance documents	0	4
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)	24	21
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 sensitisation event with Parliament, media, or civil society)	6	10
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	6	4
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	59	51



2.2 Success stories and testimonials

In delivering its support, IDI is guided by three strategic priorities: **sustainability, digitalisation, and public trust in SAIs**. IDI strives to meet these priorities both within the organisation and in its support for capacity development with SAIs.

South Sudan and Somalia are two SAIs receiving long-term **bilateral support** from IDI. 2024 was the final year of implementing the current support phase in each project, and several results were delivered. Quality audit reports on compliance and financial audits were delivered to the respective National Assemblies to drive the discussions for meaningful and sustainable policy changes in both countries.

Country-level support delivers long-term, sustainable results for SAIs. IDI provided targeted SAI-level support to SAI Nigeria in addition to several other SAIs. They addressed pressing needs and used strategic openings to advance and enhance **SAI independence and governance**. The results? Wide-ranging engagement with CSOs on independence and accountability topics, strategic and risk management plans, and stakeholder engagement strategies, legal framework analyses and advocacy. Strong leadership commitment, clear agreements, flexibility, and mutual understanding were at the core of this successful project.

The System of Audit Quality Management (SoAQM) was launched as a pilot in 2024 and supports multiple IDI strategic priorities – **public trust in SAIs and sustainability** - as it creates a pool of certified audit quality management (AQM) specialists who can support SAIs through improved AQM: **"While we discovered to have many of the processes in place, understanding how they fit together was another story. At the beginning, it felt as if we were working on a puzzle without the box – lots of pieces, but no clear picture. The pilot project helped us to see how these individual processes fit together, revealing the complete picture of our audit quality management system."**
Aulona Jani, SoAQM Pilot Team Leader, SAI Albania.

IDI coordinated the SAI Governance Academy in 2024 for SAI senior managers. The Academy aimed to improve **SAI governance** and deliver meaningful sessions to help build **public trust**. A special focus in the 2024 edition of the Academy were the day modules dedicated to Green Public Financial Management (PFM) and digitalisation. Participants hailed those modules as enlightening and engaging, and noted the highly skilled external experts who facilitated them.

2.3 Sustainability

In an evolving world, where ocean currents are shifting, access to resources augments inequality, and global dialogue holds an undercurrent of uncertainty, SAIs have a vital role to play. They hold governments accountable to address challenges and improve the future for people and planet. IDI is prioritising Sustainability in its work, both internally and externally, to show leadership through action, and to support SAIs in their efforts.

2024 marked a year of successful initiatives and projects delivered through IDI and supported by many different stakeholders. In November, the *Global Summit on SAI Audits Contributing to Digitalisation and Sustainability* drew audiences from around the world to learn and share on themes related to digital practices in SAIs, implementation of Sustainable Development Goals (SDGs), equality and inclusion, climate change, and SAI leadership. The event drew Heads of SAIs, key stakeholders, professional bodies, and civil society organisations for reflections and strategic dialogue to address relevant issues that will impact SAIs in the coming years. The 2030 Agenda for Sustainable Development was a critical part of the dialogue throughout the Summit. Speakers reflected on the SAIs' contribution to the implementation of the SDGs. IDI launched two audit frameworks linked to the IDI SDGs Audit Model (ISAM): one for auditing Leave No One Behind (LNOB), and for auditing Policy Coherence.

The Centre for SAI Audit Professionals grew in 2024. It is IDI's hub for blended learning and growth, professional qualification, innovation, and professional resources for auditors. Its offerings include the Professional Education for SAI Auditors (PESA) qualification, the Future SAI Audit to support sustainability reporting in the public sector, and Professional Audit Practice resources to support SAI auditors. As the Centre continues to grow, so too will IDI's value as a resource for long-term support for SAI auditors.

Climate change continued to be a focus area for IDI through 2024. The joint IDI-Working Group on Environmental Auditing (WGEA) initiative, the Global Audit of Climate Change Adaptation Actions (CCAA) ramped up with 48 participating SAIs and 266 participants. Recognising the impact of climate change on Small Island Developing States (SIDS), the CCAA offers an opportunity for SAIs to hold governments accountable for climate action. Recognising the diversity of adaptation actions across countries, the CCAA initiative supports SAIs in auditing four key thematic areas – disaster risk reduction, water resource management, sea level rise and coast erosion, and implementation of climate change adaptation plans or actions (SDG 13). Each of the thematic areas show areas for deeper examination that will lead to meaningful results that will lead to longer term change for SAIs in influencing their state's climate change actions.

Through its work in supporting SAI governance in 2024, IDI provided a foundation for SAIs to build their own sustainability policies and frameworks. The SAI Governance Academy delivered engaging sessions and innovative leadership approaches to middle and senior management staff of SAIs who benefit from at least one of the IDI's long-term capacity development initiatives. A special focus in the 2024 edition of the Academy was a day dedicated to Green PFM. Green PFM ensures that climate change is taken into consideration at every step of fiscal and budget policies. Participants learned about existing policies and initiatives on Green PFM and discussed the space for the SAI to engage and influence such processes.

2.4 Digitalisation

How can Artificial Intelligence (AI) influence the work of a SAI? Is there a one-size-fits-all solution to making SAIs future-ready through digitalisation? These questions, and many others, contributed to IDI's focus on digitalisation in 2024. As a strategic priority, IDI aims to keep SAIs on the forefront of digital trends and developments in audit practices, as well as internally to ensure that it is nimble and prepared for future challenges.

It is critical for a SAI to have the right digital solutions in place to perform its work effectively. When one explores the role that technology plays in a SAI's operations, they must consider the availability and relevancy of the tools, security, and scalability, amongst others. This means ensuring that SAI staff are trained and ready to implement the most current information and communications technology (ICT) systems internally to support the SAI's work. IDI, through the pICTure initiative, delivered meaningful results in 2024. Through its work with peer groups and hosting regional meetings, IDI has set out to enhance the IT capacity for SAIs in the Arab organisation of Supreme Audit Institutions (ARABOSAI) region with IT security, IT transformation, and supporting SAIs as they establish a vision for the future.

The pICTure initiative also supported SAIs in challenging contexts to establish IT governance on a sustainable basis. As a cross-cutting effort, it established a framework for SAIs to implement ongoing innovation through technological solutions. Each participating SAI received IDI support based on its unique needs and challenges, designed to make SAIs future-ready with lasting IT solutions.

The Leveraging on Technological Advancement (LOTA) Pioneers initiative created change agents who would help their SAIs in staying at the forefront of technology and in auditing digital solutions that their governments use. Equipped with the tools and knowledge and supported by mentors, the LOTA Pioneers led the development of technology audit strategies and audit of technology in high priority areas. from the perspective of accountability, transparency, effectiveness, and inclusiveness.

2.5 Public Trust in SAIs

To truly meet its objectives and contribute to improved societies, an SAI must enjoy public trust. Reliable, professional audits require stakeholder response and executive acknowledgement to raise matters of transparency and financial management in public dialogue. Once an SAI publishes a report, it depends in part on public engagement and stakeholder support to ensure that its findings are addressed and that the lives of people living in the state are positively impacted. IDI is working through several channels and with a multi-stakeholder approach to support SAIs in gaining public trust.

Through 2024, IDI delivered workshops through the CADRE GFP project to engage local stakeholders and CSOs in the work of SAIs in Zambia and Malawi. The result? Increased knowledge and broader networks for the SAIs to leverage when sharing information and results. The project design highlighted IDI's innovation in leveraging funding and partnerships to build a meaningful initiative that will produce lasting relationships and results for years to come. A cumulative number of 25 SAIs have reported threats to their independence through the SAI Independence Rapid Advocacy Mechanism (SIRAM) which demonstrates the value SAIs see in SIRAM.

Through its support for Sustainable Audit Practices, IDI supported SAIs in raising their audit profiles, planning for audit impact, mainstreaming audit impact considerations throughout the audit process, engaging with key stakeholders and demonstrating public audit value.

The Strategy, Performance Measurement and Reporting (SPMR) initiative is dedicated to supporting SAIs in improving their own governance, accountability, and transparency. Once equipped with this knowledge, SAIs can lead by example in how they plan and manage their operations and performance and gain stronger levels of public trust. In 2024, 15 SAIs across three regions and language groups worked on assessing their performance through SAI PMF. They gauged the views and perspectives of their stakeholders, developed strategic and operational plans, and monitored and reported on their performance. Through enhanced transparency and accountability, SPMR lays the foundation for continued public trust in SAIs.

IDI and the Interparliamentary Union (IPU) signed a Memorandum of Understanding in 2024 to concretise joint action and collaboration among parliamentarians and SAIs. Through workshops and in-person meetings, IDI facilitated relationship-building for SAIs and parliamentarians to lay a common foundation for continued engagement.

In its work with SAIs in challenging contexts, IDI completed the innovative "Partenariat d'Appui Accéléré par les Pairs"- Accelerated Peer Support Programme (PAP-APP). Through the PAP-APP programme, IDI partnered with the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) and the African Organisation of French-speaking Supreme Audit Institutions (CREFIAF) to foster collaboration and mutual learning among participating SAIs. Through peer collaboration and tailored support, SAIs in fragile states were able to implement strategic plans, strengthen operation planning, monitoring, reporting, and deliver impactful audits. The programme's legacy underscores the transformative power of peer-to-peer collaboration and the importance of adaptive strategies in capacity development. PAP-APP and its partners set a robust foundation for the future of SAIs globally.

To enhance public trust in SAIs, IDI grew its social media presence in 2024 to inform and engage online audiences on dialogue related to the work of SAIs. Through digital campaigns and featured articles, IDI highlighted and informed audiences of the critical value that SAIs bring to society. When society better understands the role of SAIs, the institutions will earn the trust of their citizens.

SECTION 3: WE CARE ABOUT

3.1 Gender and Inclusion

Gender and inclusion are essential parts of the social dimension of IDI's strategic priority of sustainability. IDI works towards two key objectives:

I. Supporting SAIs in being gender-responsive and inclusive in their internal governance and through their audit work; and

II. Ensuring IDI is a gender-responsive and inclusive organisation and workplace.

In 2024, IDI made strides in meeting both objectives. For its internal governance, IDI published a revised *Gender and Inclusion Policy* as a cornerstone of its continued gender engagement and expanded the scope to cover additional aspects of diversity. IDI's new *Gender and Inclusion Action Plan* is linked to the *Policy*, and the team started work on a guidance document for gender and inclusion analysis in new IDI initiatives. To ensure that staff are equipped to support and enable the *Gender and Inclusion Policy*, IDI provided training, engagement opportunities, and leadership through its four Gender and Inclusion Champions (staff in voluntary positions) and the Gender and Inclusion Focal Point.

The Gender and Inclusion team engaged with SAIs and supported IDI staff as they carried out initiatives on gender and inclusion. These included continued partnership with UN Women. The EFA Changemakers initiative focussed on gender issues. Gender and inclusiveness were mainstreamed in initiatives such as LOTA as well as through bilateral support to SAIs.

3.2 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.

In 2024, IDI Developed and published a new *IDI Environmental Sustainability Policy*. It builds on IDI's previous environmental policy and takes account of IDI's 2024-2029 strategic priority on sustainability. The objective is to minimise the environmental impact from IDI's operations. This included IDI staff continuing its trend of increased 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 in 2024, 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.

Sustainability Report:

During 2024, IDI took steps to initiate sustainability reporting. This will help IDI meet the ethical requirements of transparent and accountable reporting on the footprints of its activities on environmental, social and governance (ESG) sustainability.

As part of the process, applicability of different statutory frameworks on IDI's operations was examined. None of these statutes mandate IDI to initiate sustainability reporting in terms of IDI's size and nature of operations. However, our commitment to lead by example and the ethical responsibility of being transparent and accountable has led to the approval of the IDI Board to initiate sustainability reporting on a staggered basis. The Nordic Sustainability Reporting Standards have been adopted as the instrument to monitor and report upon during 2025.

In addition, as part of IDI's Results System 2024-2026, indicator number 44 monitors the 'Annual carbon footprint (thousand tonnes of CO2) resulting from flights booked by IDI (including IDI staff, Board members, resource persons and participants at IDI events). The target for 2024 was 1284 and the actual was below at 1228.

SECTION 4: PEOPLE AND CULTURE

4.1 Workforce and organisational structure

By the end of 2024, IDI had a total of 54 staff from more than 30 countries, 52% female and 48% percent male. The organisation was structured into three key departments: the **Professional and Relevant SAI Department**, the **SAI Governance Department**, and the **Administration and GFU Department**. IDI was led by the **Director General** with support from three Deputy Director Generals and a Strategic Support Unit. The IDI management team consisted of the Director General and the three Deputy Director Generals, 75% (three) being male and 25% (one) being female.

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

4.2 IDI as an employer and workforce developments

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

However, for the first time in 2024, IDI has encountered challenges in securing secondment arrangements with some SAIs. This marks a new development that the organisation will closely monitor to assess the need for alternative solutions. Ensuring access to experienced secondees remains a key priority, and IDI will explore adaptive strategies to maintain a steady pipeline of expertise.

Despite this, IDI successfully recruited high-calibre professionals throughout 2024, including from senior positions in SAIs. The extensive experience and strategic insights brought by such professionals are invaluable to the organisation's continued success.

Additionally, IDI recognises the importance of a diverse workforce, including diversity in age groups. Currently, the organisation does not have employees in their 20s, and fostering a multigenerational workplace remains an area for further consideration. IDI is evaluating potential arrangements including internships to enhance age diversity, ensuring a balanced and dynamic team that benefits from a wide range of perspectives and experiences.

We also prioritise inclusion on both gender and cultural diversity. In 2024, we successfully recruited three women and three men from a variety of cultural backgrounds, including Peru, Brazil, Kenya, Canada, Morocco, and Algeria. Of these recruitments, two were direct placements in Norway, while the remaining individuals were recruited internationally and relocated to Norway for the positions. The turnover rate for 2024 was at 5,6% with 3 employees leaving, one woman and two men.

4.3 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. The organisation moderately increased its investments in 2024 to NOK 7,750 per employee. These investments encompass both short-term and long-term professional development initiatives. 2025 onwards the focus of IDIs professional organisational development initiatives will be on digital skills in support of digitalisation journey for the organisation. The IDI leadership undertook digital competency training. Some staff members undertook training on PowerBI.

4.4 Organisational Culture & Employee Engagement

The well-being of IDI staff remains a priority for the IDI. To support a healthy work-life balance, IDI continues to offer hybrid working models and flexible arrangements, allowing staff in Oslo to work remotely up to two days per week. At the same time, a strong and collaborative working environment is essential to IDI's success. In line with this, IDI has upgraded and expanded its office space to create more areas for interaction and collaboration, fostering a positive workplace culture that enhances organisational effectiveness. The new office design incorporates a variety of spaces, including fresh colours, designs, and work areas, to inspire creativity, and to drive innovation.

4.5 Working Environment Committee – Health, Safety and Environment

The IDI Working Environment Committee continues 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, remains central in ensuring that policies and practices support a safe, inclusive, and productive work environment.

To further strengthen these efforts, a working environment survey will be conducted at the beginning of 2025 to follow up on the results from last working environment survey in 2023. The Working Environment Committee, alongside IDI leadership (under the new organisational structure in 2025) and the People and Culture function will work with the results of the survey.

4.6 Compensation & Benefits

IDI remains committed to offering competitive remuneration practices, ensuring salaries are aligned with industry standards through annual benchmarking. To support financial security for its employees, IDI provides a comprehensive pension scheme for all staff in Norway through Statens Pensjonskasse (SPK). During 2024 we also kicked off the first of a series of short information sessions around the pension scheme employees have through SPK.

In addition to financial benefits, IDI actively promotes employee well-being and a healthy lifestyle. Staff are eligible for reimbursement of physical training fees and the number of staff taking advantage of these benefits remained stable compared to earlier years. The organisation strongly believes in the value of physical activity and encourages participation not only through this initiative but also by testing weekly step challenges during 2024 and supporting employee involvement in events such as the annual Holmenkollen Relay.

To further support employee well-being, IDI offers a subsidised canteen with a variety of healthy eating options. The illness rate for IDI staff for 2024 was low at 0,6%. Flu vaccines were again offered to employees in 2024.

Salary range in NOK	Equivalent Range in Euros	Number of staff in Noway
<800,000	<70,000	11
800,000 - 1,000,000	70,000 - 88,000	25
1,000,000 - 1,200,000	88,000 - 106,000	7
1,200,000 - 1,400,000	106,000 - 123,000	2
1,400,000 - 1,600,000	123,000 - 141,000	0
1,600,000 - 1,800,000	141,000 - 159,000	1
Total		**46**

SECTION 5: OUR GOVERNANCE

5.1. Organisational Review

An IDI organisational review was undertaken by external consultants during the year. The objectives of the review were to assess and produce options for an organisational structure in IDI that supports the implementation of the Strategic Plan 2024-2029; develop concrete recommendations on how to ensure an organisational structure that avoids fragmentation and instead focusses on coordination and collaboration; and to organise teams and entities in size and structure such that they can work effectively and to link current and future organisational arrangement with the mission of IDI.

We note the overall conclusion that "*the IDI operates as a well-structured and well-funded organisation with a team of highly qualified international staff and management, who are enthusiastic about contributing to the organisations vision of serving SAIs*", and that the "*findings of the review highlight that IDIs organisational structure aligns to a large extent with its new Strategic Plan*".

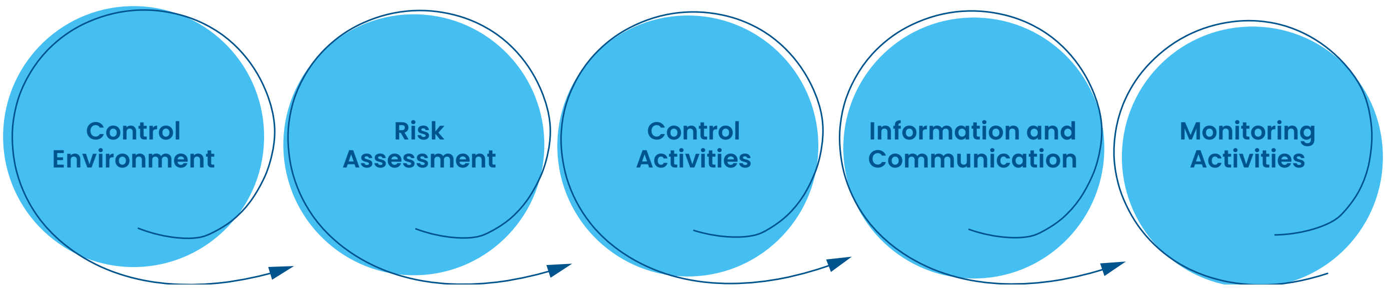
The report does six interconnected recommendations:

1. Restructure the organisation in accordance with the work streams.
2. Develop work stream leaders as a central role of the entire organisation.
3. Make collaboration a top management priority.
4. Empower staff and work stream leaders to drive initiatives.
5. Give the Strategic Support Unit a clear strategic and advisory role.
6. Communication is key. Invest in experts and tools.

IDI Management acknowledged the recommendations and are following up in terms of implementing them on the basis of their management response.

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 framework[2]. These are:



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.' IDI Internal Control System is annually audited by statutory auditor. IDI's internal controls are functioning at optimum levels as per the requirements of the organisation.

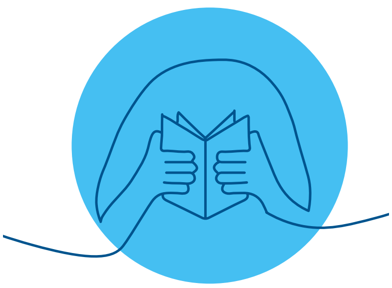
2 Defined as per the Committee of Sponsoring Organisations of the Treadway Commission (COSO). COSO is a joint initiative of the American Accounting Association, American Institute of CPAs, Financial Executives International, Association of Accountants and Financial Professionals in Business and Institute 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. Digitalisation of the risk management system was deferred pending the development of IDI IT Strategy that was initiated towards the end of 2024.

The IDI Corporate and Developmental Risk register was approved by the IDI Board at the March and November 2024 meetings. Additional risks at the level of the work streams were covered in the respective Annual 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 2024, three externally conducted evaluations/reviews of IDI's bilateral support programme/projects were completed. These included the mid term review of IDI's support to SAI Madagascar, mid-term evaluation of PAP-APP Phase 2, and the term end review of IDI's support to SAI Somalia. The term end evaluation of IDI's support to SAI South Sudan was also initiated during the year. Learnings included the need for increased engagement with other providers of support in the respective countries. Exploring the setting up of blended learning platform including peer providers and beneficiaries. Better planning and more support for jurisdictional functions.

SECTION 6: OUR FINANCES

6.1 Overview of Finances

2024 Financial Summary

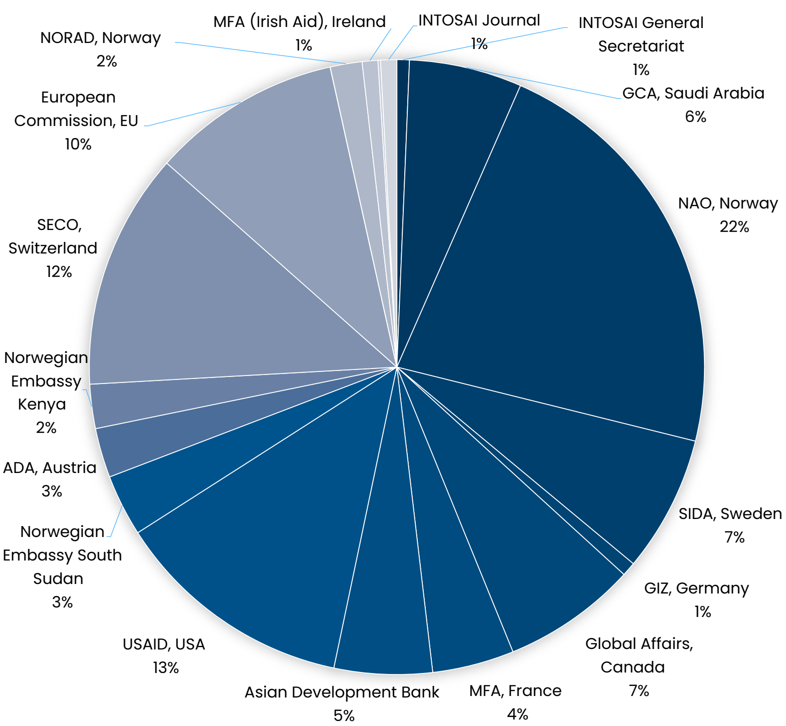
IDI benefits from funding from donors and SAIs, as well as significant in-kind contributions from SAIs for resourcing its capacity development work. In 2024 the total recognised revenues and expenditures increased with 17% from 2023 to 130,4 and 129,3 million NOK respectively, in line with the budget. In 2024, IDI brought forward 27,2 million NOK including 19,8 million NOK in funds received in advance. IDI had gross receipts of 154,3 million NOK which resulted in total available funding of 181,5 million NOK. At the end of 2024 IDI carried forward 58,6 million NOK of which 45,6 million NOK were funds received in advance for 2025 and 2026 activities. Annual funding from INTOSAI of 0,9 million NOK together with other income of 0,2 million NOK was recorded in the financial statements as a formal part of IDI's reserves. At year end, IDI held 4 million NOK in unrestricted reserves as a buffer to ensure continuity of operations.

IDI Revenues

IDI's funding situation continued to be solid in the first year of the 2024-2029 Strategic Plan. 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.

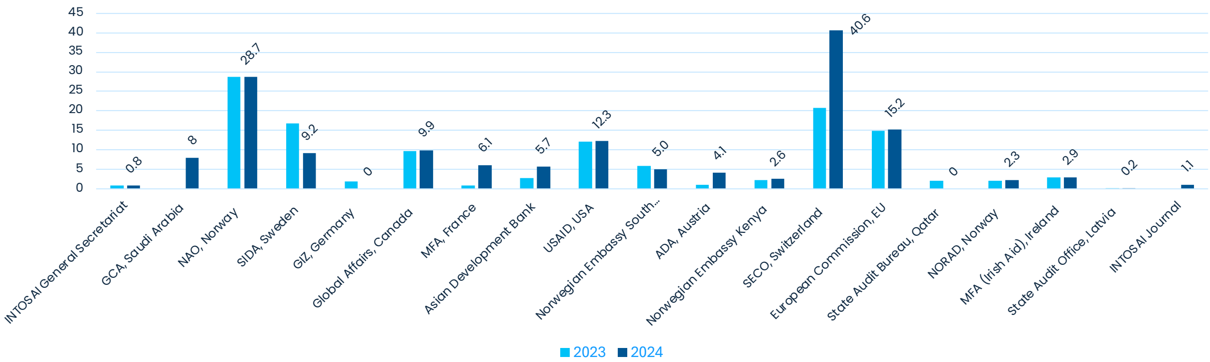
IDI recognises the receipts from donors as revenue upon the funds being utilised for IDI's operations. The balance unused receipts and accumulated interest on receipts are considered as donor liability for the next year. Core Funding was provided by the Norwegian Parliament (via NAO Norway), Swedish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

Revenues from Donors 2024



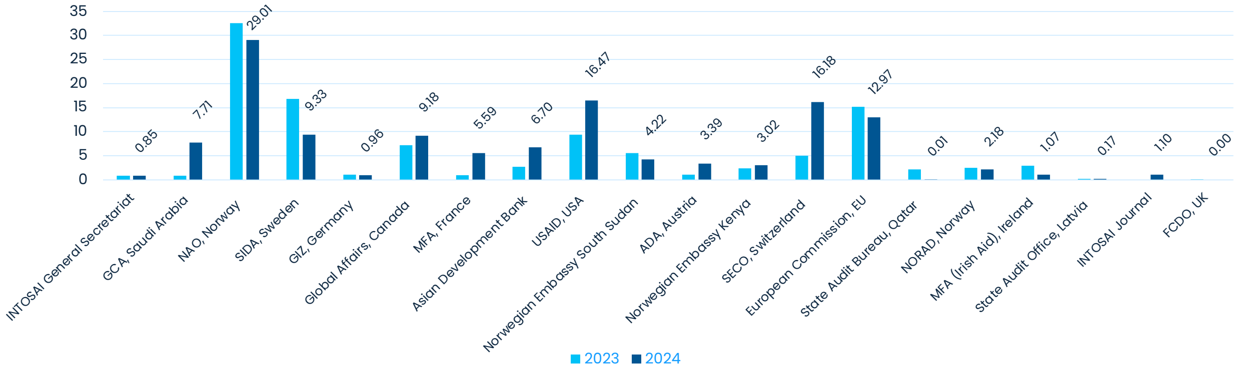
IDI received earmarked funding for specific work streams and initiatives from several donor agencies. For Professional SAIs work stream funding was provided by Asian Development Bank (ADB), European Union represented by European Commission (EC), and Global Affairs Canada (GAC). EC and GAC along with General Court of Audit Saudi Arabia (GCA) funded the Relevant SAIs work stream. Independent SAIs 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 SAIs work stream. IDI's bilateral support portfolio was supported by EC, MFA France, NORAD Norway, MFA Norway, SAI Latvia, SAI Qatar, and USAID. Work in Global Foundations was supported by EC, GAC, SECO, GCA, and the INTOSAI Journal.

Grants received from donors 2023 and 2024 (NOK Million) (2024 amounts indicated)



This 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.

IDI Revenues from donors 2023 and 2024 (NOK Million) (2024 amounts indicated)

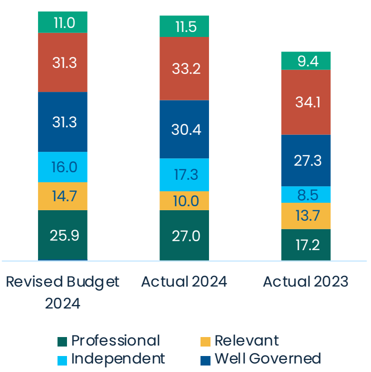


IDI's funding was sustained during the year with a stable set of longstanding donors providing funding for its operations.

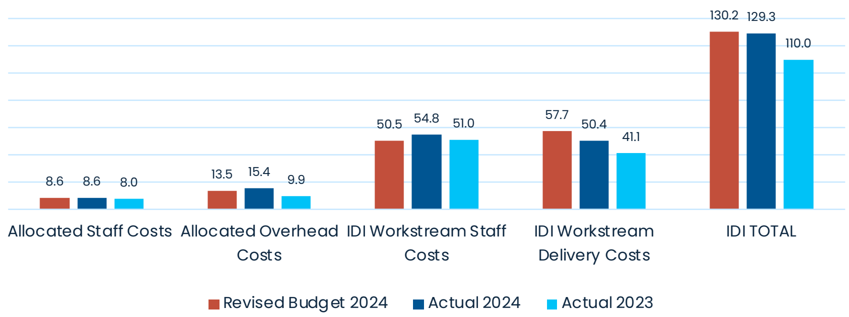
IDI Expenditure

Total expenditure for IDI in 2024 was NOK 129,3 million, which reflected an increase of 17% from 2023 in line with the 2024 revised budget. IDI's delivery mechanisms continued to be done through a blend of virtual delivery of support and travel and physical workshops.

IDI Expenditures (NOK Million)



Expenditure 2024 as per types of costs (NOK Million)



The allocated overhead costs were 14% above budget owing to higher costs to upgrade IDI offices, insurance, and net currency costs. Workstream staff costs were 9% higher than budget partly from underbudgeting of staff costs including pension adjustments for previous years. There was a corresponding savings of 13% in the work stream delivery costs. Further details about work stream wise deviations can be found in the work stream reports.

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 1,1 million NOK during the year to 4,0 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 3831 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 18,1 million.

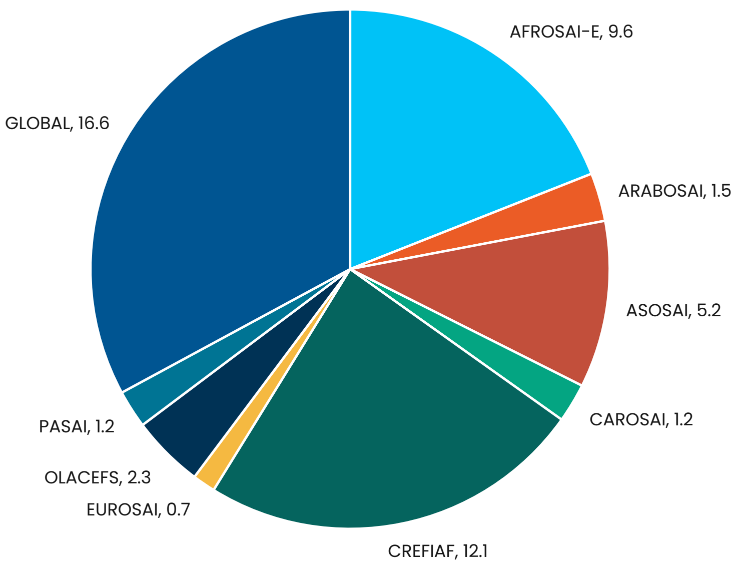
Financial Sustainability

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 2024, 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 50,4 million NOK with 33% of the costs pertaining to initiatives delivered globally. In terms of initiatives delivered on regional basis, the highest expenditures were for the CREFIAF and AFROSAI regions. The lowest expenditures were in the PASAI and EUROSAI regions.

Expenditure on Initiatives per INTOSAI Regions (NOK Million)



6.2 Financial Statements

Income Statement

	Notes	2024	2023
Revenues / Grants from Donors			
National Audit Office, Norway		29 006 063	32 513 020
Swedish International Development Agency, Sweden		9 330 003	16 771 573
Austrian Development Agency, Austria		3 387 129	1 109 759
Minister for Foreign Affairs (Irish Aid), Ireland		1 074 393	2 959 508
INTOSAI General Secretariat		852 004	806 590
Department of Foreign Affairs, Canada		9 184 083	7 160 748
European Commission		12 970 970	15 205 916
German Agency for Int'l Cooperation, Germany		962 566	1 092 746
Ministry of Europe and Foreign Affairs, France		5 592 096	934 177
INTOSAI Journal		1 104 272	0
State Audit Office, Latvia		172 005	162 055
Norwegian Agency for Development, Norway		2 175 707	2 441 696
Norwegian Embassy, Kenya		3 022 802	2 382 260
Norwegian Embassy, South Sudan		4 219 138	5 958 805
State Audit Bureau, Qatar		8 608	2 101 613
Asian Development Bank		6 701 185	2 693 045
General Court of Audit, Saudi Arabia		7 714 031	814 497
State Secretariat for Economic Affairs, Switzerland		16 180 164	5 019 736
Foreign, Commw & Development Office, UK		0	715
United States Agency for Int'l Development, USA		16 469 734	11 241 120
Other Income		224 669	0
Total operating revenue	1	**130 351 624**	**111 369 579**
Operating expenditures			
Payroll and related costs	2	-51 940 092	-51 937 303
Other operating costs	3	-47 025 720	-31 394 510
Travel and accommodation costs	4	-29 734 786	-27 162 394
Total operating expenditures		**-128 700 598**	**-110 494 207**
Result of operations		**1 651 026**	**875 372**
Financial income			
Foreign currency exchange gain		64 899	440 481
Total financial income		**64 899**	**440 481**
Financial expenses			
Other interest expenses		-236	-897
Foreign currency exchange loss		-639 016	-508 366
Total financial expenses		**-639 252**	**-509 263**
Net financial items		**-574 353**	**-68 782**
Annual result		**1 076 673**	**806 590**
Appropriations			
Transfer to Other Equity / Reserves		1 076 673	806 590
Total appropriations		**1 076 673**	**806 590**

Statement of Financial Position

	Notes	31.12.2024	31.12.2023
ASSETS			
CURRENT ASSETS			
Receivables			
Other receivables	5	11 730 318	4 550 705
Total receivables		**11 730 318**	**4 550 705**
Bank deposits			
Bank deposits	6	62 917 238	36 806 938
Total bank deposits		**62 917 238**	**36 806 938**
TOTAL CURRENT ASSETS		**74 647 556**	**41 357 643**
TOTAL ASSETS		**74 647 556**	**41 357 643**
EQUITY AND LIABILITIES			
EQUITY			
Paid-in equity			
Foundation's founding capital endowment		250 000	250 000
Total paid-in equity		**250 000**	**250 000**
Retained earnings			
Interest earned on endowment previous years		222 566	222 566
Other equity		3 531 420	2 454 747
Total retained earnings		**3 753 986**	**2 677 313**
TOTAL EQUITY		**4 003 986**	**2 927 313**
LIABILITIES			
CURRENT LIABILITIES			
Donor liabilities	1	58 551 795	27 150 773
Accounts payable		3 118 814	3 114 208
Public duties payable		4 037 645	4 285 044
Other current liabilities		4 935 316	3 880 306
TOTAL CURRENT LIABILITIES		**70 643 570**	**38 430 331**
TOTAL LIABILITIES		**70 643 570**	**38 430 331**
TOTAL EQUITY AND LIABILITIES		**74 647 556**	**41 357 643**

Financial Statements signed at Thimphu, Bhutan on 02.04.2025

Karl Eirik Schjøtt-Pedersen
Chair of the board

Margit Adele Kraker
Board member

Tsakani Maluleke
Board member

Tashi Tashi
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

Statement of Cash Flows

	Note	2024	2023
Cash flows from operational activities			
Profit before taxes		1 076 673	806 590
+/- Change in Accounts Receivable		-7 179 613	-1 496 956
+/- Change in accounts payable		4 606	-1 908 285
+/- Change in other accruals		807 612	1 155 408
= Net Cashflow from operational activities		**-5 290 723**	**-1 443 242**
Cash flows from financing activities			
Change in donor liabilities		31 401 022	14 136 763
= Net cashflow from financing activities		**31 401 022**	**14 136 763**
= Net change in cash, etc		26 110 300	12 693 521
+ Cash balance at the beginning of the year		36 806 938	24 113 418
= Cash balance at year-end		**62 917 238**	**36 806 938**
Cash balance and equivalents are presented as follows:			
Cash and bank deposits at year-end		60 732 397	34 973 529
Tax withholding deposits etc. at year-end		2 184 841	1 833 409
= Cash balance at year-end		**62 917 238**	**36 806 938**

Notes to the Financial statements

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 2024. 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 a 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 2024

Only grants used in 2024 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 2024, 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 USAID, the European Commission and the Asian Development Bank for 2024 are settled in arrears with payments received in 2025. Accordingly, they are recognised as grants in 2024 as they pertain to 2024 costs and are included as receivables in the total current assets. The amounts of NOK 5 701 054 from USAID, NOK 758 182 from the European Commission and NOK 941 132 from the Asian Development Bank, are listed as receivables in the table below.

Note 1 - Grants in 2024 continues

Donor	Donor liability 01.01.2024	Grants received 2024	Accrued Interest 2023-2024	Grants used 2024	Income to reserves	Donor liability 31.12.2024
Unrestricted Grants / Other Income						
INTOSAI GS		841 354	10 650		852 004	
Other Income		224 669			224 669	
Sub-total unrestricted Grants / Other Income		**1 066 023**	**10 650**		**1 076 673**	
Restricted Grants						
GCA, Saudi Arabia		7 963 144	72 625	7 714 031		321 738
NAO, Norway	3 730 616	28 700 000	431 802	29 006 063		3 856 355
Sida, Sweden		9 180 863	149 140	9 330 003		
GIZ, Germany	1 001 844		17 367	962 566		56 645
DFATD, Canada	2 508 442	9 912 856	147 982	9 184 083		3 385 197
MFA, France		6 134 879	57 218	5 592 096		600 000
Asian Development Bank		5 699 357	60 696	5 760 053		
USAID, USA	89 426	10 547 463	131 791	10 768 681		
Norwegian Embassy South Sudan		4 638 114	63 463	4 219 138		482 439
ADA, Austria		4 103 120	40 272	3 387 129		756 263
Norwegian Embassy Kenya	567 308	2 575 500	39 520	3 022 802		159 527
SECO, Switzerland	17 250 673	40 575 593	594 953	16 180 164		42 241 055
European Commission	551 080	15 187 077	201 981	12 212 788		3 727 351
State Audit Bureau, Qatar			8 608	8 608		
NORAD, Norway	895 270	2 300 000	41 577	2 175 707		1 061 140
MFA (Irish Aid), Ireland		2 940 675	37 803	1 074 272		1 904 085
State Audit Office, Latvia		169 859	2 147	172 005		
INTOSAI Journal		1 094 750	9 522	1 104 272		
Undistributed Interest Debt	556 111		-556 111			
Sub-total Restricted Grants	**27 150 773**	**151 723 249**	**1 552 356**	**121 874 583**		**58 551 795**
Total (Resource Basis)	**27 150 773**	**152 789 272**	**1 563 007**	**121 874 583**	**1 076 673**	**58 551 795**
Adjustment for Grants paid in arrears						
USAID, USA	-1 823 643	1 823 643		5 701 054		-5 701 054
European Commission				758 182		-758 182
Asian Development Bank				941 132		-941 132
Norwegian Embassy South Sudan	-361 886	361 886				
Total Grants paid in arrears	**-2 185 529**	**2 185 529**		**7 400 368**		**-7 400 368**
Total (Cash Received Basis)	**24 965 244**	**154 974 801**	**1 563 007**	**129 274 951**	**1 076 673**	**51 151 427**

Note 2 - Payroll and related costs

	2024	2023
Direct salaries	40 159 391	38 088 111
Pension	2 906 213	3 115 674
Employer's national insurance contribution	6 747 728	6 440 599
Other payroll related costs	2 126 760	4 292 919
Total payroll and related costs	**51 940 092**	**51 937 303**

Direct Salaries include, among others, housing expenses for foreign staff members amounting to NOK 1 107 918. Payroll and related costs concerning the Director General amounted to NOK 1 861 798 in 2024.

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 31.12.2024, IDI employed 46 staff in Norway and drew on 8 Professionals hired via the Employer of Record, Globalisation Partners. In addition, IDI drew on unpaid Associate resources equivalent to 1,1 staff.

Number of full-time equivalents during 2024 was 42,1.

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 177 944 inclusive of VAT, in the fiscal year 2024. In addition IDI paid the auditor NOK 179 259 inclusive of VAT for expenditure verification reports.

Note 3 - Other operating expense

	2024	2023
Consultants	16 485 013	10 260 937
Regional contractors and Globalisation Partners professionals	14 598 312	8 072 269
Meeting room and conference costs	3 086 287	3 073 665
IT services, equipment and software	2 977 273	3 639 072
Office rental costs	2 595 761	2 286 664
Phone and internet costs	1 564 049	1 219 379
Other costs	5 719 025	2 842 525
Total	**47 025 720**	**31 394 510**

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.

	2024	2023
IDI Secretariat	300 993	517 800
Work stream activities	29 433 793	26 644 595
Total travel and accommodation costs	**29 734 786**	**27 162 395**

Note 5 - Other receivables

	2024	2023
Grants paid in arrears	7 400 368	1 960 860
Deposit Globalisation Partners professionals	2 030 703	1 787 346
Other Receivables	2 299 246	802 499
Total	**11 730 318**	**4 550 705**

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.

	2024	2023
Operating bank account	10 825 340	16 866 133
Fixed rate deposit bank account	46 509 880	15 949 891
Tax deduction bank account	2 184 841	1 833 409
Rental deposits	202 412	316 026
Other bank accounts	3 194 765	1 841 478
Total	**62 917 238**	**36 806 938**

Note 7 - Subsequent events

IDI received a termination notice for three contracts with USAID at the end of February 2025. While the termination represents less than 10% of IDI's expected revenue in 2025 there is a risk that the general withdrawal of USAID funding can be compounded by other geopolitical developments and subsequently an increased risk for future IDI funding.

6.3 Audit Certificate

To the Board of Directors of Stiftelsen Intosai Development Initiative (IDI)

Independent 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 statement of financial position as at 31 December 2024, the income statement and 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 2024, 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 as required by 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) (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 Information

The Board of Directors and the Director General (management) are responsible for the other information accompanying the financial statements. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information accompanying the financial statements.

In connection with our audit of the financial statements, our responsibility is to read the other information. The purpose is to consider if there is material inconsistency between the other information and the financial statements or our knowledge obtained in the audit, or whether the other information appears to be materially misstated. We are required to report if there is a material misstatement in the other information. We have nothing to report in this regard.

Responsibilities of Management for the Financial Statements

Management is 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. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

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T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For further description of Auditor’s Responsibilities for the Audit of the Financial Statements reference is made to: https://revisorforeningen.no/revisjonsberetninger

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 Information*, it is our opinion that the Foundation is governed in accordance with the law, the Foundation’s purpose and the articles of association.

Oslo, 11 April 2025
PricewaterhouseCoopers AS

Bente Norbye Lie
State Authorised Public Accountant
(This document is signed electronically)

SECTION 7: WE ARE GRATEFUL TO

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

Core Funding Partners

Earmarked Funding Partners

International SAI Community

- 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 e.g., 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 CREFIAF.
- IDI had agreements with the SAIs of Brazil, and Indonesia 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 around 3400 expert days.

Cooperation and Partnerships

- Association of Chartered Certified Accountants
- Chartered Institute of Public Finance and Accountancy
- European Investment Bank
- GIZ- German Cooperation
- Inter- Parliamentary Union
- Inter-American Development Bank
- International Budget Partnership
- International Federation of Accountants
- International Monetary Fund
- Organisation of Economic Cooperation and Development- Support for Improvement in Governance and Management
- Transparency International
- University of Castilla- la Mancha
- UN Women
- World Bank

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