INTOSAI DEVELOPMENT INITIATIVE (IDI):

BOARD MEETING MINUTES

2 – 3 April 2025

CASE: Board meetings| **VENUE:** Thimphu 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 Tashi	Auditor General, Royal Audit Authority of Bhutan	Board Member
Mr Gareth Davies	Comptroller and Auditor General, National Audit Office of the United Kingdom	Board Member
Mr Bruno Dantas	Minister, Federal Court of Accounts, Brazil	Board Member
Mr Tom-Christer Nilsen*	Auditor General, National Audit Office of Norway	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 Sandra Fuchs*	Senior International Expert, 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 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
Ms Petra Schirnhofer	Senior Manager	IDI Secretariat
Dr Shourjo Chatterjee*	Senior Manager	IDI Secretariat
Mr Martin Aldcroft*	Senior Manager	IDI Secretariat
Ms. Bente Norbye Lie*	Partner, PwC Norway	Auditor

* Participated virtually

Ms Kraker, Ms Steiner, Mr Baumgartner and Ms Norbye Lie participated on 2 April. Mr Baumgartner and Ms Fuchs participated on 3 April.

WELCOME AND OPENING REMARKS

The Chair opened the meeting and welcomed all participants. He thanked Tashi for hosting the meeting and for the great hospitality of SAI Bhutan. Mr. Tashi welcomed everyone to Bhutan.

APPROVAL OF THE AGENDA

Decision: The Board approved the agenda.

1. CONFIRMATION OF REGISTER OF RELATED PARTIES AND RELATED ENTITIES AND DISCLOSURE OF PERCEIVED AND ACTUAL CONFLICTS OF INTEREST

The Chair informed the Board about updated details for Mr Dantas, Dr Alangari, Mr Gørrissen, Ms Shirsat and for himself. Ms Maluleke informed the Board about her new additional roles as Chair of SAI 20. Ms Gathungu will provide a list with her changed details.

Decision: The Board approved the register. The Secretariat will update the register with the changes.

2. TOUR D'HORIZON FROM IDI DIRECTOR GENERAL

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

- Funding contracts and resourcing: The DG pointed to the IDI Resourcing Strategy and a recent donor mapping. IDI has a diverse funding base, considerable in-kind contributions and a good reputation. Nevertheless, the current political landscape is difficult. New and continued funding is more challenging. The loss of USAID funding affected IDI. All projects/programmes funded by USAID were terminated. Discussions on new funding for SAI South Sudan are currently on hold due to the domestic crisis. The IDI Secretariat is currently working on renewed funding from Sida and will start the process for a new funding application for Global Affairs Canada after elections. The current contract will expire end of 1st quarter of 2026. Dialogues with other donors such as NORAD (renewal of funding for SAI DRC), Asian Development Bank and World Bank are ongoing.
- IDI digitalisation journey: The IDI Secretariat will develop an IT strategy and continue working on its information and financial management system.
- IDI Employee survey: The IDI conducts regular employee surveys facilitated by an external Norwegian company. The DG spoke about results of the last survey that took place at the beginning of the year. Generally, IDI received good scores compared to other Norwegian companies. The IDI Secretariat will follow up on areas where scores were not entirely satisfactory.
- SAI independence: The DG alluded to an Increased number of SIRAM cases. Threats were reported by both SAIs and other stakeholders.
- Finally, the DG mentioned the IDI Secretariat's ongoing work on an improved and more user-friendly website. He also pointed to the finished office expansion and revamped office spaces.

Board members acknowledged the current financial situation. The cut in donor funding has also affected the wider SAI community. With regards to the employee survey, Ms Maluleke suggested to conduct targeted interviews by the external company in cases of concerns.

3. PARLIAMENTARY COMMISSION OF NORWAY: UPDATE ON REVIEW

The Chair explained the reasons behind the parliamentary commission and the committee that was set up. After a first report on the Norwegian audit office itself, parliament had asked for a committee to review the financing and organisation of NAO Norway's development work, including the IDI. The hosting of IDI in Norway depends on decisions of the Norwegian Parliament, the National Audit Office in Norway and

INTOSAI itself. While the committee has yet to start work, the Chair is confident about a positive outcome and the continued hosting of IDI in Norway. NAO Norway will put forward a motion for continued hosting of IDI at the next INCOSAI XXV in 2025.
Decision: The Board noted the updates. They pointed to the need of close communication with the INTOSAI General Secretariat and offered to provide support as needed in this process. They agreed that it was important to communicate IDI's work and impact in the Norwegian society.

4. IDI PORTFOLIO REVIEW; FINANCIAL OUTLOOK 2025-2027

The Chair highlighted the two necessary discussions under this agenda item: 1. Portfolio review and financial scenarios; 2. Corporate funding.

1. Portfolio review and financial scenarios
Due to the current context, the IDI Secretariat focused this year's portfolio review on the financial situation and how to respond to uncertainties. It presented three financial scenarios:
- Scenario 1: Continuation of current situation
- Scenario 2: Moderate loss of funding (e.g. loss or reduction of certain grants).
- Scenario 3: Significant loss of funding (e.g. of key grants and major core funding)

The Secretariat outlined potential actions to respond to the scenarios: A. Increasing and diversifying income; B. Reducing expenditure; C. Enhancing budgeting and financial management

While the most pessimistic scenario 3 is currently unlikely, Board members agreed that IDI needed to be prepared for all scenarios. Discussions within the Board focussed on A and B. The Board supported the diversification of funds and was generally open to further diversify by opening up to funding from / partnerships with the corporate sector (see details further below on corporate funding). One option is to increase dialogue on funding and in-kind support from the INTOSAI and SAI community. Ms Maluleke suggested to better highlight in-kind support and include this in the notes to the financial statement. Dr Alangari and team presented potential opportunities for funding from the Saudi Fund for Development (SFD).
The Chair emphasised that the SAIs in need should continue to be prioritised to receive necessary support. Mr Davies advised for strategic thinking about who benefits from IDI's work and evaluating risks versus benefits of funding sources. Ms Gathungu and Mr Dantas suggested looking into funding from/through multilateral organisations as one option and from development banks such as the African Development Bank and the World Bank.
Ms Maluleke advocated for the efficient use of IDI resources to reduce expenditure where necessary and for more effective cooperation with regional organisations. This could include a continuous review of the IDI portfolio and improving cost-recovery models. Mr Tashi emphasised the need for more long-term planning of IDI events to budget for SAI participation on a self-paid basis. Board members generally agreed to look into more cost-recovery opportunities from SAIs.

2. Corporate funding
Board members agreed on corporate funding as an option as per the IDI Resourcing Strategy. Such funding must be based on clear structures, careful assessments, firm risk management, due diligence and transparency.
Mr Dantas suggested developing a checklist/manual for corporate funding. Such a checklist could also be used in the case of potential funding from Petrobras and Itaipu. The IDI Chair also suggested standardised corporate funding procedures to avoid continuous Board involvement. Ms Maluleke suggested to use SAIs in assessing corporates in respective countries.
Decisions: Board members agreed

- on A, B and C, including an in-year budget revision starting in April 2025 (see details above)
- that reduced expenditure and a potential review of IDI's portfolio and initiatives should not affect SAIs most in need of support
- to take forward discussions with SFD
- that corporate funding needs to be facilitated with a clear framework and based on IDI's Resourcing Strategy. The IDI Secretariat was asked to develop guidelines for the next Board meeting
- to continue exploring funding from Petrobas and Itaipu based on such a checklist/manual

5. POLICY AND GUIDANCE FOR ISSUING GRANTS

The IDI Secretariat reminded Board members of first discussions on this in the last November Board meeting. It noted that internal discussions had concluded that such grants arise in two very distinct cases, which warranted different approaches. The paper that was submitted to the Board dealt with two these separately. First, where IDI's funding donors require small accountable grants to be passed on to other organisations. Second, financial partnerships with well-known international and regional bodies, as a strategic approach to enable IDI to collaborate better with other accountability actors and in potential support of access to donor funds.

Decision: The Board approved the document, to be published as two IDI policies.

6. PESA AS A CREDIBLE PROFESSIONAL QUALIFICATION – EXTERNAL ACCREDITATION

The IDI Secretariat gave an overview on how PESA (Professional Education for SAI Auditors) had grown as a professional qualification for SAI Auditors. To enhance the credibility of PESA further, the IDI Secretariat has set up a PESA recognition and accreditation project team. Together with the team, which includes key INTOSAI bodies, IDI has been exploring external recognition and accreditation options. The IDI Secretariat informed the Board of its exploration efforts for external recognition and accreditation and presented a draft motion on INTOSAI recognition of PESA for the approval of the Board.

In the lively discussion that followed the presentation, Board members commended IDI on the successful PESA journey. Ms Maluleke cautioned the IDI Secretariat about the effort involved in getting and maintaining external accreditation and suggested that we keep the option of external recognition open. She also mentioned that partnerships with PAOs could be explored where feasible. Mr. Davies commended IDI on serving a niche audience that the market was not catering to. He wondered if going for external accreditation would affect the niche that PESA had created. He recommended playing to our advantage and keeping the niche we had while getting recognition. Dr Alangari, Mr Dantas and the Chair were of the view that INTOSAI could be the accrediting body for PESA as the standards that PESA was based on belonged to INTOSAI. This would also add to the global voice of INTOSAI. Dr Kraker expressed her support for the draft motion to be taken through INTOSAI.

The Board agreed that there needs to be a common understanding of accreditation, and that IDI needs to explore both external recognition and possible accreditation options. The option of accreditation through INTOSAI also needed to be explored. Some of the Board members are interested in working on this further with the IDI Secretariat.

Based on Ms Maluleke's suggestion, the Board agreed to slightly reword the suggested text for the INTOSAI motion to: *"INTOSAI recognises IDI's Professional Education for SAI Auditors (PESA) as a valuable professional qualification for SAI audit professionals and supports IDI's efforts for external recognition and exploring possible external accreditation to enhance the professional credentials of the PESA qualification."*

The IDI Secretariat thanked the Board for their valuable reflections and for raising many important issues. It emphasised that the end point of the PESA journey still needs to be defined. The aim is to enhance the credibility of PESA as a professional qualification and get recognition for PESA graduates. IDI Secretariat was also grateful that some of the Board members indicated their willingness to be personally involved in future discussions on enhancing the credibility of PESA.

Decision: The Board approved the reworded motion (see text above) to be presented at INCOSAI 2025. The Board requested IDI to create a common understanding of external accreditation and explore both external recognition and external accreditation in a way that enabled IDI to meet the needs of its niche audience – SAIs and SAI auditors in the developing context.

7. UPDATE ON IMPLEMENTATION OF ORGANISATIONAL REVIEW

The IDI Secretariat updated Board members on the implementation of the organisational review. Most changes came into effect from 1 January 2025. Currently, the IDI Secretariat is working together with an external company on the recruitment of five Assistant Director Generals.

Decision: The Board took note of the update.

8. IDI AUDIT AND EVALUATIONS MONITORING DATABASE

The IDI Secretariat presented their audit and evaluation monitoring database. Evaluations on SAI Madagascar 2020-2025, PAP-APP Phase 2 and SAI Somalia were added. 186 recommendations out of 182 have been closed. The IDI Secretariat explained that most evaluations were asked by donors. A notable exception are the mid-term evaluations of IDI's Strategic Plans. In this case the IDI Board oversees the management response to the evaluation.

Decision: The Board took note of the update.

9. IDI CORPORATE AND DEVELOPMENTAL RISK REGISTER

The IDI Secretariat provided an update on and changes to the register. The residual risk 5 on funding and risk 8 on staffing increased from moderate to high and from low to moderate respectively.

Decisions: The Board approved the register.

10. IDI FINANCIAL STATEMENTS 2024 AND EXTERNAL AUDITOR PRESENTATION

The IDI Secretariat presented the Annual Financial Statements and Notes for 2024 (now also part of the annual report).

The annual audit, done by PwC concluded with an unmodified (clean) opinion and with no significant findings that would require Board attention. Internal controls and financial reporting had been effective.

Decisions: The Board approved IDI Financial Statements 2024.

11. IDI INTERNAL CONTROL SYSTEM AND EXTERNAL AUDITOR'S PRESENTATION

The IDI Secretariat updated the Board on its IDI Internal control system. It decided on higher maturity levels (from level 3 to 4) on six principles.

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

12. IDI ANNUAL REPORT 2024

As agreed in the November Board meeting, the IDI Secretariat presented the annual report in its new format. It replaces the IDI Performance and Accountability Report Highlights. The separate and additional work stream annual reports give more details. The IDI DG mentioned the target groups of the annual

report, including the INTOSAI community, SAIs, IDI partners and stakeholders and the Norwegian parliament.
2024 was another year with strong IDI outreach figures in terms of SAI participation in IDI initiatives. In 2024, 75% of IDI's results were on target, 19% close or on track and 6% off track. Board members commended the report and encouraged further sharing of impact stories in future reports.
Decisions: The Board approved the annual report 2024, including the changes suggested by the Chair. The IDI Secretariat will also proactively send the report to all SAIs.

13. PRESENTATION OF IDI INITIATIVES (part 1)

The IDI Secretariat presented initiatives from the independent SAIs work stream, including the strengthening of legal units in SAIs (LEGSAI), the Global Project, SAI-CSO collaboration and Mastery as part of the well-governed work stream.

Mr Tashi and Ms Gathungu shared the positive experience of their recent participation in a master class under Mastery. They suggested that IDI plan master classes more in advance to allow for planned participation. Ms Gathungu also underlined the importance of thinking about how deputy heads of SAIs could also benefit from IDI leadership initiatives. Ms Maluleke and the Chair pointed to the usefulness of Mastery for all heads of SAIs. This could be reflected in the invitation policy for Mastery.
Decisions: The Board took note of the presentation.

14. PRESENTATION OF IDI INITIATIVES (part 2)

The IDI Secretariat presented an overview of performance highlights from the professional and relevant SAIs work streams, including deep dives into initiatives related to supporting SAIs in managing audit quality and supporting SAIs in using technology in audits and auditing the use of technology by government. The IDI Secretariat also pointed to starting or future initiatives such as on SAI audit analytics, technology auditors, sustainable technology audit practices and the upcoming Global Summit on AI and Technology in September 2025. The delivery mechanisms used in the initiatives take account of different models, sizes and capacities of SAIs.
The Board members appreciated the work done and some of them also spoke about the support their SAIs had received as a part of the initiatives. Dr Alangari emphasised the importance of professional development of auditors. He mentioned that the criteria of "Great Place to Work" might be useful. Mr Dantas reminded Board members of the links between independent, professional and relevant SAIs. Ms Maluleke commented on how SAI Young Leaders (SYLs) developed by IDI could give back to the community. Ms Gathungu commended IDI on focussing on the sustainability of these initiatives. Ms Nordling asked about the connection between our support for risk management and audit quality management. In response to some of the queries, IDI Secretariat mentioned the TOGETHER initiative, the work we are doing on circle of public audit value and the connections between the initiatives on Systems of Audit Quality Management (SOAQM) and CRISP.
Decisions: The Board took note of the presentation.

15. ANY OTHER BUSINESS & NEXT MEETING

The date for an additional next Board meeting at INCOSAI will be decided as soon as possible. The next regular Board meetings are planned for 27 November 2025 (virtual) and 25 to 26 March 2026 (in-person). For the latter, Ms Gathungu kindly offered to host.
The Chair also mentioned that the Nomination and Remuneration Committee would nominate Ms Gathungu and Dr Alangari for a continued term as Board members. The Board would have the nominations for approval at the next Board meeting.

16. POST-MEETING SELF-ASSESSMENT OF THE BOARD

Board members commended IDI on a well-prepared Board meeting and meaningful discussions. Mr Dantas suggested an IDI database of heads of SAIs and their terms. Such an overview would support IDI in ensuring meetings with new heads of SAIs to explain the important work of IDI. Board members thanked the host, Mr Tashi again for the kind and successful hosting of the Board meeting.

17. CLOSING OF BOARD MEETING

The Chair thanked everyone. He particularly thanked Mr. Tashi for his contributions as a Board member as this will be Mr. Tashi's last IDI Board meeting. He formally closed the meeting.

The minutes are hereby approved by the ten members of the IDI Board.

Karl Eirik Schjøtt-Pedersen	Tsakani Maluleke	Merethe Nordling	Tom-Christer Nilsen
Tashi	Hussam Al-Angari	Bruno Dantas	Margit Kraker
	Nancy Gathungu	Gareth Davies	