

## 1. INTRODUCTION

### 1.1 GENERAL

The mission of the INTOSAI Development Initiative (IDI) is to support Supreme Audit Institutions (SAIs) in developing countries, in their efforts to sustainably enhance performance, independence and professionalism. The IDI provides this support by facilitating and coordinating effective SAI capacity development programmes; developing and disseminating Global Public Goods; strengthening regional bodies, networks and communities; and mobilizing scaled up and more effective support to SAIs.

The IDI is, according to INTOSAI Strategic Plan 2017-2022, one of INTOSAI's principal bodies. The Office of the Auditor General of Norway (OAGN) has hosted the IDI since 2001. The IDI is organized as a foundation according to Norwegian laws. The organisation comprises the IDI Board and the IDI Secretariat.

The IDI's performance reporting on the IDI's core tasks – to support capacity development of developing countries' SAIs and carry out the Secretariat functions of the INTOSAI–Donor Cooperation – is covered in detail in the "IDI 2016 Performance and Accountability Report". The IDI Board's Annual Report 2016 mainly deals with the organisation and how the IDI meets Norwegian requirements regarding foundations, accounting and financial statements, the working environment, and social responsibilities.

## 2. THE IDI'S ORGANIZATION

### 2.1 THE IDI BOARD

IDI has during 2016 made some changes in its statutes regarding the composition and the responsibilities of the IDI Board. The changes has been approved by the Norwegian Gaming and Foundation Authority and the composition of the Board will be in accordance with the Statutes in the beginning of 2017.

The IDI Board Members in 2016 were:

Mr. Per-Kristian Foss, Auditor General of Norway, Chair

Mr. Per Anders Engeseth, Director General, Office of the Auditor General of Norway, Deputy Chair (resigned from the IDI Board in July 2017 due to retirement from OAGN)

Ms. Berit Mørk, Director General, Office of the Auditor General of Norway, Board member

Ms. Tora Struve Jarlsby, Director General, Office of the Auditor General of Norway, Board member

Mr. Michael Ferguson, Auditor General of Canada, Board member

Mr. Arno Visser, Vice President of the Board of the Netherlands Court of Audit, Board member (till 19 March 2016)

Ms. Francine Giskes, Vice President of the Board of the Netherlands Court of Audit, Board member (from 19 March 2016)

Mr. Amyas Morse, Comptroller and Auditor General of the United Kingdom; Board member

Ms. Margareta Åberg, Auditor General of Sweden, Board member (Deputy Chair of the Board after Mr Engeseth resigned from the Board)

Ms. Mildred Chiri, Comptroller and Auditor General of Zimbabwe, Board member

Dr Josef Moser, Secretary General of INTOSAI and President of the Court of Audit of Austria, and Mr. Mr Thembekile Kimi Makwetu, Auditor General of South Africa and Chairman of the INTOSAI Capacity Building Committee, were observers to the IDI Board in 2016. Dr Margit Kraker succeeded Dr Moser as the President of the Court of Audit of Austria and Secretary General of INTOSAI in June 2016. She also succeeded Dr Moser as observer to the IDI Board.

The IDI Board had two meetings in 2016. The first meeting, on 11 March, in Oslo, dealt with the Board's Annual Report and Financial Statements for 2015, the implementation of the Operational Plan and Budget for 2016 and other issues of strategic importance for the IDI, including changes to the governance structure of the IDI. The second meeting, which was held on 8 November, approved the IDI Budget and Operational Plan for 2017-18. In addition, it dealt with other issues of strategic importance to the IDI including the future composition, roles and responsibilities of the IDI Board.

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## 2.2 THE IDI SECRETARIAT

The IDI Secretariat shares premises with the OAGN in Oslo. The IDI and OAGN moved to new premises during 2016. The new premises are centrally located in Oslo and are very modern and efficient. The IDI and OAGN has entered into a rental agreement for the new premises.

The Secretariat implements the IDI's strategic and operational plans, plans and executes capacity development programmes, supports information and knowledge sharing among SAIs, liaises with other organisations, prepares meetings of the IDI Board follows up on its decisions. The Secretariat operates in four official working languages (Arabic, English, French and Spanish).

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## 2.3 THE INTOSAI-DONOR SECRETARIAT

Following the establishment of the INTOSAI-Donor Cooperation in 2009, the IDI was selected as Secretariat for the Steering Committee in 2010. The INTOSAI-Donor Secretariat provides support to the Steering Committee and implements annual work programmes for the Cooperation. The INTOSAI-

Donor Secretariat reports to the INTOSAI-Donor Steering Committee and forms an integrated part of the IDI Secretariat.

### 3. ECONOMY AND ADMINISTRATION

#### 3.1. ECONOMY

The running of the IDI Secretariat is covered by a separate budget allocation from the Norwegian Parliament to the OAGN, earmarked for the IDI. This is a long-term commitment based on the Norwegian Parliament's approval in 1998 of the establishment of the IDI in Norway. A substantial part of the IDI Secretariat costs, mainly labour and travelling costs, can be identified as direct traceable costs to specific capacity development programmes, but also covers internal administration costs.

In 2016, funding for the IDI capacity development programmes was received from development partners in Finland, Norway (OAGN; NORAD and Ministry of Foreign Affairs), Sweden, the United Kingdom, the United States of America, France, Australia, Hungary, Canada, the International Fund for Agricultural Development (IFAD), INTOSAI, as well as from the SAI of Zambia. The financial support from donors is a pre-condition for successful IDI operations and the IDI has benefitted from a stable group of core donors who have provided the necessary financial means. During 2016, a substantial number of SAIs provided valuable support to IDI operations in the form of in-kind contributions.

Austria, Ireland, Norway (OAGN) and Switzerland, provide financial support for the INTOSAI-Donor Secretariat separately. The OAGN provide in-kind support to the INTOSAI-Donor Secretariat through the provision of one staff member on secondment.

The financial statements for 2016 are based on the Board's assumption that the operations will continue. The Board considers that sufficient financial support from donors will be obtained to maintain the IDI's activities through 2017 and 2018. IDI has during 2016 signed funding contracts with France, Hungary and Finland.

The result of NOK 2 281 is allocated to the IDI's unrestricted equity.

It is the IDI Board's understanding that the IDI Financial Statements for 2016 fully describe the IDI's development in assets, liabilities, financial position and results as of 31 December 2016.

#### 3.2. WORKING ENVIRONMENT AND HUMAN RESOURCES

The IDI's working environment is regarded as satisfactory. The IDI is co-located with the OAGN. The IDI continued to work with routines to ensure good conditions regarding safety, security, health and quality of the environment at the workplace.

No personal injuries or accidents were reported in 2016. The IDI increasingly considers environmental issues when planning and executing all activities, and a number of environmental initiatives have been implemented in 2016, amongst other things increased emphasis on eLearning, usage of video conferencing and waste management.

The work of the IDI entails travel by participants to attend capacity development events conducted by the IDI. To limit the volume of travel, the IDI strives to conduct these events at locations that are close to the participants' countries, which entails that only IDI staff will have long travels. The IDI also primarily use resource persons from the INTOSAI regions of the participating countries. The IDI has also launched its own eLearning portal and included eLearning components in most of the programmes and increased its use of video conferencing. In addition, the IDI Board has decided that the IDI will, from 2017, pay carbon tax for all air travels paid by IDI to limit the pollution of the environment.

The primary activities of the IDI do not pollute the environment.

The IDI is engaged in providing capacity development services, and only conducts very limited research and development work.

As of 31 December 2016 the IDI had used a total of 26,8 person years with 27 persons on the staff.

Of these, 24 persons were located at the Secretariat in Oslo. 26 persons were employed by the IDI, while one was on secondment from OAGN. Three persons were employed in the INTOSAI regions, namely in Tunisia, Costa Rica and the United Kingdom. The staff of the INTOSAI-Donor Secretariat comprised 6 person years with 1 manager employed by the IDI.

Mr. Einar Gørrissen was appointed as Director General of the IDI on 1 January 2014. He is hired on a 5 years contract with a possible extension of 5 years. His current contract ends on 31 December 2018.

Work with the goal of organizing and managing the IDI in ways that secure economical, efficient and effective operations while promoting a motivational working environment continued in 2016.

The IDI is aware of the purposes to be promoted through the Norwegian legislation on discrimination and accessibility, and makes efforts to ensure that discrimination is avoided in the IDI's operations.

Absence due to illness in 2016 amounted to 145 working days, or 2,3 % of the total number of person years. This represents a decrease of 5 % from 7,3 % in 2015. The IDI works continuously to provide a working environment which promotes employees' health and well-being.

The IDI Board consisted in 2016 of five men and five women, and the IDI's Management Group was in 2016 composed of three men and one women. As of 31 December 2016 the total IDI staff (including regional staff) of 27 persons consisted of 14 women (52 %) and 13 men (48 %). The IDI Board and Management are conscious of the IDI's social responsibility to promote gender balance. The IDI Board regards the IDI's gender balance situation as satisfactory.

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*Oslo, 28 March 2017*

*PER-KRISTIAN FOSS*

*MARGIT KRAKER*

*BERIT MØRK*

*TORA STRUVE JARLSBY*

*PAMELA MONROE ELLIS*

*FRANCINE GISKES*

*KIMI MAKWETU*

*AMYAS MORSE*

*LARA TAYLOR-PEARCE*

*EINAR GØRRISSEN  
DIRECTOR GENERAL*