



THE FOUNDATION INTOSAI DEVELOPMENT INITIATIVE (IDI): BOARD MEETING SUMMARY, 25 NOVEMBER 2020

Case: File 013.2

VENUE: Virtual

PRESENT:

| Name | Position | Board Status |
|------------------------------------|---|--|
| Mr. Per-Kristian Foss | Auditor General, Norway | Chair of the Board |
| Ms. Åse-Kristin Hemsén | Director General, Office of the Auditor General of Norway | Board Member |
| Ms. Kristin Amundsen | Deputy Director General, Office of the Auditor General of Norway | Board Member |
| Ms. Pamela Monroe-Ellis* | Auditor General, Jamaica and Secretary General CAROSAI | Board Member |
| Ms. Helena Lindberg | Auditor General, Sweden | Board Member |
| Ms. Johanna Gårdmark | Project Director, Swedish National Audit Office | Accompanying Ms. Lindberg |
| Dr. Margit Kraker** | Secretary General of INTOSAI, President Austrian Court of Audit | Board Member |
| Ms. Silke Steiner | Head of INTOSAI General Secretariat, Austrian Court of Audit | Accompanying Dr. Kraker |
| Mr. Herbert Baumgartner | Deputy Head of Department, INTOSAI General Secretariat, Austrian Court of Audit | Accompanying Dr. Kraker |
| Mr. Jan Van Schalkwyk | Executive Director, Office of Auditor General of South Africa | In lieu of ¹ the late Kimi Makwetu, former Auditor General of South Africa and Chair of CBC |
| Mr. Cobus Botes | Senior Manager, International Relations, CBC Secretariat | Accompanying Mr. Van Schalkwyk |
| Mr. Vítor Manuel da Silva Caldeira | Former Auditor General of Portugal, Portuguese Court of Audit | Board Member |
| Ms. Eleonora Pais de Almeida | Audit Director, Portuguese Court of Audit | Accompanying Mr. Caldeira |
| Mr. Agus Joko Pramono | Vice Chairman, Audit Board of Indonesia | Board Member |
| Mr. Ami Rahmawati | Head of Subdivision | Accompanying Mr. Pramono |
| Mr. Bernardus Dwita Pradana* | Risk Management Advisor, Audit Board of Indonesia | Accompanying Mr. Pramono |
| Mr. Einar Gørissen | 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 Schirnhöfer | Senior Manager | IDI Secretariat |
| Mr. Martin Aldcroft | Senior Manager | IDI Secretariat |

* Participated in agenda items 1-6; ** Participated in agenda items 1-3.

¹ IDI Board members are appointed in their individual capacities and are not represented by others but may bring one accompanying person to Board meetings. Following the sad passing of Board member Mr. Kimi Makwetu on 11 November, and the expected appointment of the incoming Auditor General South Africa Ms. Tsakani Maluleke as an IDI Board member from 26 November 2020, Mr. Van Schalkwyk graciously agreed to step in, to facilitate the smooth transition of IDI Board responsibilities.

WELCOME AND OPENING REMARKS

The Chair welcomed all Board members. The Board meeting had originally been planned on 12 November 2020. However, due to the passing of Board member, Mr. Kimi Makwetú, shortly before the meeting, the Board meeting was postponed.

The Chair expressed his deep shock and underlined Mr. Makwetú's outstanding personality and professional achievements. All Board members paid their tribute by observing a minute of silence. The Chair also honoured Ms. Gonzales-Koss who recently retired. In her role as Head of the INTOSAI General Secretariat she had advocated for and contributed to IDI for more than 20 years.

APPROVAL OF THE AGENDA

Decision: The agenda, including suggested items for AOB, was approved.

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

Ms. Amundsen and Ms. Hemsén declared a conflict of interest on agenda item 2, offering to leave the meeting for this agenda item. Otherwise, Board members confirmed the correctness of the register of related parties and related entities.

2. APPOINTMENTS OF MEMBERS TO THE IDI BOARD

Decision: The Board agreed to appoint the following persons for a second / first term based on nominations by the Board's Nomination and Remuneration Committee:

- Ms. Åse-Kristin Hemsén, Director General, Office of the Auditor General of Norway, reappointed for a second term from 1 January 2021 to 31 December 2023.
- Ms. Kristin Amundsen, Deputy Director General, Office of the Auditor General of Norway, reappointed for a second term from 1 January 2021 to 31 December 2023.
- Ms. Tsakani Maluleke, Auditor General of South Africa and Chair of CBC and thus INTOSAI representative, appointed for a first term from 26 November 2020 to 25 November 2023.
- Mr. Caldeira's term will come to an end in March 2021, and due to his change of position a new Board member will be appointed. The Board thanked him for his excellent Board membership. Board members consented to use the suggested procedures for soliciting expressions of interest for IDI Board membership through an open and competitive process, approved by the Board in March 2020, and taking account of the Board's gender composition.

3. TOUR D'HORIZON FROM THE IDI DIRECTOR GENERAL

The IDI Director General (DG) gave his tour d'horizon, emphasising seven issues:

1) IDI actions on COVID-19 since the last Board meeting in June 2020:

- IDI staff continue to be highly dedicated, showing strong resilience in these challenging times. The IDI Secretariat closely monitors and looks for early signs of motivational and

mental health issues or lockdown fatigue among staff and is running several relevant support initiatives.

- IDI has moved to on-line formats and new areas of support. This is resource intensive and requires a scaling-up of staff and more diversity of skills.
- IDI increased its engagement on 'innovation' for both IDI and the larger SAI community. The pandemic clearly emphasises the importance of 'innovation'.
- IDI redesigned its well-governed SAI work stream, introduce initiatives on ICT management, risk and crisis management, human resource management and leadership as from 2021.
- IDI supports the PFAC initiated grant to support the continuity of SAI operations during COVID-19. 29 grants have been approved to date out of 41 applications and 80 expressions of interest.

2) Partnership with IMF: The DG updated on the proposed cooperation in the following areas:

- IMF cooperation in IDI's audits on Transparency, Accountability and Inclusiveness of the Use of Emergency Funding for COVID-19 initiative
- IDI support to an IMF-led SAI capacity development programme
- IDI-IMF cooperation on thought leadership products
- IDI support to ad hoc IMF initiatives, such as training courses
- Joint engagement to set up an annual IMF-SAI leaders stakeholder dialogue

3) Developments on SAI independence: The DG informed about IDI's increased engagement and its positive contributions, including through the IDI SAI Independence Rapid Advocacy Mechanism (SIRAM).

4) Resourcing of the IDI and financial outlook: The DG emphasised that short to medium term funding for IDI looked positive and showed high trust from Development Partners (DPs) and the importance DPs attach on accountability, not least in times of crises. However, long-term funding remained less certain in light of potential austerity programmes in countries after the current crisis.

5) Global Survey: The DG informed that the Global Survey was delayed but had been sent out to SAIs in November 2020. While the Global SAI Stocktaking report would not be completed before autumn 2021, the IDI Secretariat may have preliminary results in time for the next Board meeting.

6) 16 Days of Activism against gender-based violence: The Board meeting took place on the first day of the international campaign of 16 Days of Activism against gender-based violence. The DG emphasised that IDI had intensified its gender work and started support for a pilot audit on eliminating intimate partner violence against women (linked to SDG 5.2). The DG welcomed the Board's agreement to jointly and publicly speak out against gender-based violence on IDI's social media account.

7) Joint IBP-IDI Publication "All hands on deck: Harnessing accountability through external public audits": The DG drew the Board's attention to a joint report by the International Budget Partnership (IBP) and the IDI which was published last week. The report assessed the adequacy of national external audit and oversight systems and was widely shared with stakeholders. Together with the upcoming Global SAI Stocktaking Report, this report will be an important source for IDI's future strategic planning.

Board members congratulated the IDI Secretariat on its work and engagement. Some members underlined the importance of continuously monitoring IDI's absorption and implementation capacities.

4. IDI OPERATIONAL PLAN (OP) AND BUDGET

The DG started his intervention by alluding to the fact that the OP and budget were based on key assumptions, including the possibility of carrying forward funds from 2020 to 2021 and of returning to some travel by mid-2021. Depending on developments, a budget revision may be necessary in June 2021 or before. The DG then gave an overview of highlights of the OP 2021. He particularly referred to COVID-related initiatives that had been started in 2020 and would be continued in 2021.

In terms of outreach in 2021, the DG mentioned that the IDI Secretariat expected more than 140 SAls to participate in around 20 IDI initiatives, supporting more than 2,000 SAI staff in enhancing their professional capacities. He then pointed to highlights under IDI priorities.

On request from the Board, the IDI Secretariat included comparative budget figures from the previous year and further clarified cost categories. IDI projects its income at 88,1 million NOK in 2021 which would be an increase compared to 2020 forecast. The income only includes signed grants or grants that are reasonably certain. Around 28 mill NOK will be carried forward from 2020 to 2021. IDI expenditure for 2021 is expected to increase due to staff recruitments, additional resources for SAI independence, the cooperation with the IMF and bilateral support.

Board members commended the IDI Secretariat on its OP and budget and on its new user-friendly format. They emphasised that the plan was ambitious and optimistic but also relevant. In line with the suggestion from the IDI Secretariat, the Board requested minor updates of the OP before finalisation, including more information on planning assumptions, highlighting key performance indicators and strategic implications of the pandemic. The IDI Secretariat promised to make these little changes already in the current OP. Some members suggested minor changes for the next round of operational planning.

Decision: The Board approved the Operational Plan (OP) and budget for 2021.

5. BILATERAL SUPPORT FOR SAI GAMBIA

The IDI Secretariat presented the planned bilateral support for SAI Gambia. SAI Gambia had already been part of PAP-APP phase 1 and was now moving to phase 2. Due to the fact that identified peers and Development Partners were not in a position to take over the lead, IDI had offered to step in to help with the requested support for the implementation of their strategic plan 2020-2024.

The request meets the criteria of IDI's Bilateral Support Policy. The IDI Secretariat showed itself confident to mobilise support beyond 2022 to cover the full strategic plan period. The support to SAI Gambia would be partially funded by UK FCDO and involve many partners and peers, including SAI Kenya, AFROSAI-E, SAI Latvia and Sierra Leone.

Decision: The IDI Board approved this new initiative under IDI's bilateral support. In light of multiple and diverse partners involved the Board showed itself interested to see lessons learnt from the support.

6. STREAMLINING IDI PLANS AND REPORTS

The IDI Secretariat alluded to the reasons that led to the suggested streamlining of the current IDI Operational Plan (OP) and future plans and reports. Both the Board and Development Partners had asked for more streamlined and user-friendly documents.

The IDI Secretariat pointed to the changes made, with a web-based short OP highlights document that offers selected “tasters” of what IDI would deliver and why in 2021. Separate OP appendices would enable readers to dig into more information about all IDI priorities and corporate affairs.

The Board welcomed and agreed to the new streamlined OP as being more user-friendly, offering the right level of details and being huge step in the right direction. The IDI Secretariat offered to include minor changes that some Board members suggested for the current OP and for future OPs and Performance and Accountability Reports (PAR). Suggestions included to have more focus on strategic analysis, to have information about financial trends throughout the strategic periods, in particular in the future PAR, and to provide links to the appendices under each work stream mentioned in the online OP highlights document.

7. IDI GENDER STRATEGY

The IDI Secretariat reminded the IDI Board about IDI’s gender engagement over the last couple of years. The IDI Gender Strategy took account of this and is closely linked to the IDI Strategic Plan. The IDI Secretariat gave a quick overview on the Gender Strategy and its two strategic priorities:

- IDI supporting SAIs being gender responsive organisations and conducting audits that contribute to gender equality
- IDI being a gender-responsive organisation itself

A multi-annual gender action plan links to the Gender Strategy. Actions for 2021 are included in the IDI OP 2021.

The Board welcomed the IDI Gender Strategy and IDI’s work on gender equality in general. They emphasised the opportunity to better mainstream gender into INTOSAI’s work and IDI’s leading role in this.

Decision: The Board approved the IDI Gender Strategy.

8. UPDATE OF THE IDI CORPORATE RISK REGISTER

The IDI Secretariat did not register major material changes compared to the last Board meeting in June 2020. The IDI Secretariat reemphasised its commitment to continue its journey towards being an agile and flexible, resilient organisation and to find appropriate solutions to leave no SAI behind.

Decision: The IDI Board approved the updated IDI Corporate Risk Register.

9. REVIEW OF INTOSAI APPOINTMENTS TO IDI BOARD

The Chair drew the attention of Board members to a proposal submitted by the INTOSAI Secretary General on permanent representation of INTOSAI representatives in the IDI Board and to the recommendation of the Nomination and Remuneration Committee (NRC). The Chair reminded the Board that membership criteria were amended in 2016 on the basis of an independent Governance review of the IDI Board. In the NRC’s view it is possible to ensure continued INTOSAI representation within current regulations. Within the current framework extending the mandate of an INTOSAI member by one year on an extraordinary basis to fit with the term of the representative, or having different individuals serving as members from the same INTOSAI body if the Chair/SG reaches the maximum term time would be possible.

Decision: The Board supports the proposal of the NRC to maintain current regulations.

10. ELECTION OF THE VICE-CHAIR OF THE IDI BOARD AND THE NOMINATION AND REMUNERATION COMMITTEE

Decision: The Board approved the reappointment of Mr. Lara Taylor-Pearce as Vice-Chair of the Board and as member of the Nomination and Remuneration Committee (NRC) until the end of her term. The Board elected and appointed Ms. Åse-Kristin Hemsén as new member of the NRC.

11. POST-MEETING SELF-ASSESSMENT OF THE BOARD

In a round robin format, each Board member assessed the effectiveness of the Board. Board members praised a well-managed and efficient meeting and suggested to continue finding ways to improve the efficiency of meetings. The Board appreciated IDI's steady willingness to take on Board recommendations and suggestions.

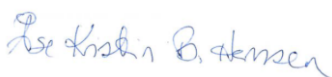
12. AOB AND CLOSING OF THE MEETING

The next regular Board meeting is planned for 25 March 2021 as a virtual meeting. The Chair informed about the next Strategic Dialogue between the IDI Board and INTOSAI-Donor Cooperation on 2 December 2020. The Chair pointed to the agenda items of the Strategic Dialogue and thanked Ms. Helena Lindberg for co-chairing the meeting on behalf of the IDI Board.


The Chair formally closed the meeting.



Per-Kristian Foss



Åse Kristin Berglihn Hemsén



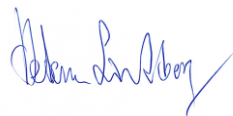
Kristin Amundsen



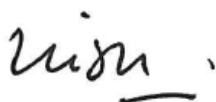
Pamela Monroe Ellis



Lara Taylor-Pearce



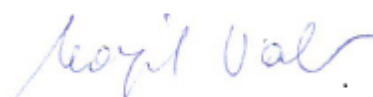
Helena Lindberg



Vitor Manuel Silva Caldeira



Agus Joko Pramono



Margit Kraker