



THE FOUNDATION INTOSAI DEVELOPMENT INITIATIVE (IDI): BOARD MEETING SUMMARY, 25 MARCH 2021

Case: File 013.2

VENUE: Virtual

PRESENT:

Name	Position	Board Status
Mr. Per-Kristian Foss	Auditor General, Office of the Auditor General, Norway	Chair of the Board
Ms. Lara Taylor-Pearce	Auditor General, Audit Service Sierra Leone	Vice-Chair of the Board
Ms. Åse-Kristin Berglihn Hemsén	Director General, Office of the Auditor General, Norway	Board Member
Ms. Kristin Amundsen	Deputy Director General, Office of the Auditor General, Norway	Board Member
Ms. Pamela Monroe-Ellis	Auditor General, Auditor General's Department, Jamaica and Secretary General CAROSAI	Board Member
Ms. Helena Lindberg	Auditor General, Swedish National Audit Office	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
Ms. Tsakani Maluleke	Auditor General, South Africa and Chair, INTOSAI CBC	Board Member
Mr. Jan Van Schalkwyk	Executive Director, Office of Auditor General of South Africa	Accompanying Ms. Maluleke
Mr. Cobus Botes	Senior Manager, International Relations, CBC Secretariat	Accompanying Ms. Maluleke
Mr. Vítor Manuel da Silva Caldeira	Former President, 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
Ms. Selvia Vivi Devianti	Head of Public Relations and International Cooperation, Audit Board of Indonesia	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
Mr. Shourjo Chatterjee	Manager	IDI Secretariat
Mr. Hans-Christian Berger***	Partner, PwC Norway	Auditor

* Participated in agenda items 1-4; ** Participated in Agenda Items 1-4 and 9 onwards *** Participated in agenda item 5

WELCOME AND OPENING REMARKS

The Chair welcomed all Board members to the meeting conducted virtually owing to the COVID-19 pandemic. He welcomed Ms. Maluleke as a new board member. Ms. Maluleke introduced herself to the Board. The Chair thanked Mr. Caldeira at the completion of his tenure as a board member. Mr. Caldeira appreciated his association with the IDI Board. The chair also welcomed Mr. Chatterjee upon his return to the Strategic Support Unit in IDI from SAI India.

APPROVAL OF THE AGENDA

The Chair proposed the discussion of the date for the November 2021 Board meeting and a soft launch of the Professional Education for SAI Auditors Pilot initiative under 'Any Other Business'.

Decision: The Board members approved the agenda, including suggested items for 'Any Other Business'.

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

The Chair updated the Board about Mr. Pramono's new role as the Vice Chair of the Independent Audit Advisory Committee of the United Nations as opposed to his previous role as a member.

Board members confirmed the correctness of the register of related parties and related entities. They did not report any conflict of interest with any of the meeting agenda items.

2. APPOINTMENTS OF MEMBERS TO THE IDI BOARD

The Chair summarised the proceedings of the IDI Board's Nomination and Remuneration Committee leading to the appointment of a successor to Mr. Caldeira as an IDI Board member. At the culmination of an open and competitive process involving 19 applicants, the Committee nominated Dasho Tashi, Auditor General of Bhutan to the IDI Board by rating against the relevant criteria.

Decision: The Board agreed to the appointment of Dasho Tashi, as a Board member for a three-year period with effect from 26th March 2021.

3. TOUR D'HORIZON FROM THE IDI DIRECTOR GENERAL

The IDI Director General (DG) initiated his tour d'horizon by praising the resilience, motivation and innovation shown by the IDI staff during COVID-19. He also thanked the Board for its support. He presented on the following six issues:

A. Independence

- There's been an increase in number of country specific cases. These include the statement in support of SAI Cyprus for being denied access to information in a timely manner.
- The function is being supported with additional staff in the IDI to address substantial issues. These issues are now being taken up in a proactive manner and there will be reduced focus on advocacy matters with limited implications.
- Request from SAI Dominican Republic is being examined.
- Besides requests received through the SIRAM mechanism, support is being provided to other SAIs which are not comfortable in opening formal SIRAM requests.

- A statement was issued on the need to ensure the independence of SAI of Myanmar in light of the political developments in the country

B. IMF

- Dialogue with the IMF Legal Affairs Department since May 2020 on ways to support SAI auditing the use of emergency funds.
- IMF, supported by IDI, has designed a capacity development programme for SAIs. The programme will offer technical assistance to several SAIs of countries in receipt of IMF emergency funding following formal country requests, and provide a platform for regional peer-peer dialogue on relevant topics.
- Coordination and synergies between IMF and IDI support after launch of the programme.
- The collaboration with the IMF is particularly relevant to IDI's bilateral, independence, strategic management and professional SAIs initiatives.
- Communication of the engagement with the IMF will be enhanced including through the INTOSAI-Donor Cooperation as soon as the IMF is ready to begin communication. A joint communications piece to explain IDI and IMF collaboration has been drafted.

C. Financial outlook and revision of budget

- Mid to long term financing is fairly stable despite COVID-19. No loss of donors, rather continued donor engagement with IDI on potential additional support.
- Growth in staff numbers continue as per plan and current establishment is 44 staff to meet the increased demand for support.
- Engagement with donors continues for addressing carry forward of underspends due to COVID-19 travel restrictions.
- The assumptions underpinning the 2021 budget no longer hold owing to the continued effect of COVID-19, hence a revised budget will be submitted to the Board in May/June 2021.

D. Gender

- Gender is factored in as a cross-cutting priority in the IDI and a strategic shift in our Strategic Plan.
- IDI continues to step up its gender commitments. This includes working with UN Women and the International Budget Partnership, on a series of webinars on women's leadership culminating in a high-level event on the side-lines of the UN Commission on the Status of Women. The event was attended by over 400 participants.
- IDI's role in advancing gender equality is increasingly recognised in the INTOSAI community.
- Intensified cooperation is being explored with UN Women.

E. Communication

- IDI has been traditionally 'delivery-focussed'. There is considerable scope to strengthen communications to better demonstrate the value being delivered.
- Jill Marshall has been appointed as a full time Communications Manager since 1 February 2021.
- Together with colleagues she is managing the implementation of IDI's communications and advocacy strategy, covering social media, IDI website & IDI branding to enhance IDI's visual identity. She will also manage implementation of the INTOSAI-Donor Cooperation communications strategy.

F. Global Survey

- Survey closed at the end of February with a response rate of 85% despite the challenges faced by SAIs.
- Report will be finalised this summer, with a planned launch of the Global Stocktaking report in September.

- Preliminary results can be shared in June 2021 with the Board as input to the strategic foresight discussions.

Board members complimented the efforts of the IDI under difficult circumstances. The issue of fatigue regarding use of online means induced by COVID needs to be considered in the long run. They specifically highlighted the work relating to SAI Independence and Gender issues. The members are looking forward to the SAI Global Stocktaking Report that has received a very high response rate. In response to a question raised, the Director General assured that sustainability of IDI's efforts is being regularly monitored in these difficult times through agility of operations and foresight in planning. Implementation of SAI PMF was also commended.

4. IDI PERFORMANCE AND ACCOUNTABILITY REPORT

The IDI Secretariat presented the 2020 Performance and Accountability Report (PAR). The results are presented against the 2020 Operational Plan addendum that was approved in June 2020 following the COVID outbreak.

Despite the challenges during 2020, IDI adapted its delivery mechanisms and the portfolio of support to the new normal and emerging needs of SAIs. In general, achievements have either met or exceeded the targets. Some initiatives and activities were however delayed. More than 120 SAIs have been supported in the portfolio of 19 long-term capacity development initiatives. A record number of SAI staff have participated in IDI initiatives and 5 flagship initiatives have been launched in response to COVID 19.

Work stream wise results were presented. Salient results included the launch of the SAI independence Resource Center and SAI Independence Resource Kit in case of SAI Independence Work Stream. In the Professional SAIs work stream mention was made regarding the launch of IDI's global initiative of compliance audits on transparency, accountability and inclusiveness in the use of COVID-19 funding (TAI Audits).. In Well-Governed SAIs, in the COVID-backdrop the first SAI PMF virtual trainings were delivered. As part of IDI's bilateral support, the PAP-APP SAIs amongst others were supported in securing capacity development funding and developing annual performance reports. Under the relevant SAIs work stream the IDI's SDGs audit model (ISAM) was launched. SAI Innovation webinars on flexibility, agility and resilience were delivered with appreciable participation.

Existing partnerships were sustained and new ones were forged. These include partnerships both within the INTOSAI community as well as with those like the IBP, IMF, UN Women etc.

The IDI Secretariat presented the IDI Budget Report. This was prepared in reference of the June 2020 revised budget. Details were provided regarding overspend and underspend in different work streams.

It was clarified that revenues are recognised only to the extent of actual expenditure incurred and is not a reflection of reduced availability of resources as compared to the budget. Regarding qualitative impact and sustainability of IDI initiatives, the roles of midterm review and external evaluation of the IDI Strategic Plan were highlighted. The Board members recommended greater emphasis on highlighting partnerships with key INTOSAI partners. The Board members appreciated the succinct reporting of the work done by the IDI during the pandemic affected year.

Decision: The Board approved the IDI Performance and Accountability Report, 2020, subject to IDI making some small changes as requested by the Board.

5. IDI FINANCIAL STATEMENTS

The IDI Secretariat summarised the Annual Financial Statements for 2020. It was mentioned that the annual audit had returned a positive conclusion with an unmodified opinion. Mr. Hans-Christian Berger, Auditor from PwC confirmed the audit opinion. He further stated that there is no requirement for issuing a management letter as there was no instance of misstatement or additional need for monitoring risk items. Internal controls and financial reporting have been effective. There has been no issue of management override of controls or money laundering.

Decision: The IDI Board approved the IDI Financial Statements 2020.

6. BILATERAL SUPPORT FOR SAI DRC

A request has been received from the Court of Accounts of the Democratic Republic of Congo for supporting the implementation of their Strategic Plan during the 2021-2025 period. Most of the requirements under IDI Bilateral Policy have been met. In terms of number, this project will be within the range of projects to be considered for bilateral support during the 2019-2023 IDI Strategic Plan period. Some SAIs have expressed interest in participating in the project including the possibility of a long-term adviser to be based in the DRC. The Norwegian Embassy in DRC has provided strong signals that they will fully fund the project.

Decision: The IDI Board approved the proposal for bilateral support for SAI DRC.

7. IDI GENDER POLICY

The IDI Secretariat presented the revised Policy in the context of the current Policy (2013) being outdated and as the IDI Gender Strategy was approved last year. The Policy commits to mainstream gender in IDI's decision making and processes, to generally to lead by example as an institution, and to support SAIs on gender. The policy represents IDI's commitment to take a cohesive and coordinated gender approach, including an accountability framework. The Board members supported the move to update the policy, asked IDI to link their gender engagement with other work and offered further support to the good initiative.

Decision: The Board approved the IDI Gender Policy.

8. UPDATE OF THE IDI CORPORATE RISK REGISTER

The IDI Secretariat did not register major material changes compared to the last Board meeting in November 2020. Developmental risks are still high with limited control. COVID-19 continues to affect operations, funding as well as the ability to absorb funding. The Secretariat provided a clarification regarding the ISSAIs not being agile enough in meeting the fast-changing developments affecting the World especially in the COVID-19 backdrop. The Board offered to follow up with INTOSAI Goal Chairs.

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

9. IDI PORTFOLIO REVIEW

The IDI Secretariat presented the IDI Portfolio Review in the context of assessing the portfolio against the IDI Strategic Plan and obtaining the Board's strategic direction in planning for the future. In his introductory remarks, the Chair reiterated the proposal of a separate session on foresight for the Board in June 2021. This will help in incorporating the issues in the Operational Plan 2022. It will

also be able to factor in the discussions on revised budget and preliminary findings from the 2020 SAI Stocktaking Report. The Secretariat highlighted the following four issues in the context of the Board's strategic direction:

- Portfolio Content & Response to COVID
- Expenditure Composition & Funding Flexibility
- Mainstreaming Gender & Inclusion
- Partnering: Areas, Approaches, Partners

The Secretariat clarified on issues like IDI's sustained dialogue with donors and stakeholders in ensuring IDI's continued ability to deliver on its initiatives. IDI continues its efforts to build a reserve even though most donors require the spending or return of funds. The Board mentioned that ICT challenges with SAIs need to be addressed with donors and SAI partners. There has been a relative decline in the portfolio under Well-Governed SAIs work stream compared to other work streams owing to the current phase being a transition to new initiatives after the closure of initiatives like SAI Fighting Corruption and SAI Engaging with Stakeholders.

Decision: The Board took note of the review and supported the proposal for discussions during a session on foresight in June 2021. Regarding the specific decision points, the Board confirmed the portfolio reflects its desired strategic direction including its response to the COVID-19 pandemic. Further, the Board is content with the evolving balance of expenditure between the six strategic priorities and the flexibility of IDI's funding, though will continue to monitor both. And the Board is appreciative of and supports IDI's progress in mainstreaming gender and developing partnerships.

10. BOARD GOVERNANCE – CHANGES TO IDI BOARD RULES OF PROCEDURE

The DG mentioned that most of the changes are editorial in nature or seek to ensure consistency and streamline the Rules of Procedure. The material changes pertain to Articles 9,11,15,16,17 and 20 of the Rules of Procedure

Decision: The Board approved the changes to the IDI Board Rules of Procedure. The Board also requested the inclusion of the procedure of adoption and approval of Board meeting agenda items by written procedure in case both physical and virtual meetings are not possible. The Rules of Procedure have been amended accordingly.

11. PERFORMANCE APPRAISAL OF IDI BOARD

In a round robin format, each Board member assessed the effectiveness of the Board. Board members appreciated that the Board meeting was conducted in an organised manner with adequate contribution from the Board members and the Secretariat.

12. AOB AND CLOSING OF THE MEETING

- The Board agreed to the Chair's suggestion that the IDI Secretariat will circulate a proposed date for a session for the Board in early June dealing with strategic foresight, preliminary findings from the 2020 SAI Stocktaking and the revised IDI budget.
- The Chair proposed that the next regular Board meeting be held on 25 November 2021 and requested the members to confirm their availability to the IDI Secretariat.
- the Professional Education for SAI Auditors Pilot (PESA-P) was launched at the Board meeting. PESA-P envisions a global profession of SAI auditors contributing to professional SAIs. It is a credible, scalable, inclusive, relevant and digital professional development solution for SAIs. IDI

Secretariat thanked everyone for the tremendous in-kind contributions received for PESA-P with a special mention of the long-standing partnership with TFIAP and its Chair.

The Chair formally closed the meeting.



Per-Kristian Foss



Åse Kristin Berglihn
Hemsén



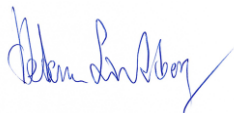
Kristin Amundsen



Lara Taylor-
Pearce



Pamela Monroe Ellis



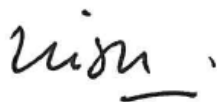
Helena Lindberg



Margit Kraker



Tsakani
Maluleke



Vitor Manuel Silva
Caldeira



Agus Joko Pramono