



THE FOUNDATION INTOSAI DEVELOPMENT INITIATIVE (IDI): BOARD MEETING
SUMMARY, 17 JUNE 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. Yngvild Arnesen	Senior Advisor, Office of the Auditor General, Norway	Accompanying Ms. Amundsen
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
Ms. Margit Kraker	Secretary General of INTOSAI, President Austrian Court of Audit	Board Member
Mr. Ronald Rödl	Director General, INTOSAI General Secretariat, Austrian Court of Audit	Accompanying Ms. Kraker
Ms. Silke Steiner	Director, INTOSAI General Secretariat, Austrian Court of Audit	Accompanying Ms. Kraker
Mr. Herbert Baumgartner	Deputy Director, INTOSAI General Secretariat, Austrian Court of Audit	Accompanying Ms. Kraker
Ms. Tsakani Maluleke***	Auditor-General, Auditor-General of 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, Auditor-General of South Africa, CBC Secretariat	Accompanying Ms. Maluleke
Dasho Tashi	Auditor General, Royal Audit Authority of Bhutan	Board Member
Mr. Agus Joko Pramono	Vice Chairman, Audit Board of Indonesia	Board Member
Mr. Ami Rahmawati	Head of Subdivision, Audit Board of Indonesia	Accompanying Mr. Pramono
Mr. Bernardus Dwita Pradana	Risk Management Advisor, Audit Board of Indonesia	Accompanying Mr. Pramono
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 Schirnhofner	Senior Manager	IDI Secretariat
Mr. Martin Aldcroft	Senior Manager	IDI Secretariat
Mr. Shourjo Chatterjee	Manager	IDI Secretariat
Ms. Camilla Fredriksen	Manager	IDI Secretariat

* Could not participate in all agenda items due to connection issues. Had to step out during agenda item 4.

** Briefly stepped out during agenda item 3.

*** Participated in agenda items 1-3.

WELCOME AND OPENING REMARKS

The Chair welcomed all Board members to the virtual Board meeting and warmly welcomed Dasho Tashi as new board member. Dasho Tashi introduced himself to the Board. He has cooperated with IDI before and expressed his delight over being a Board member. The Chair reminded everyone about the online series “Meet the IDI Board” on IDI’s website, introducing each Board member over a period of time.

APPROVAL OF THE AGENDA

Decision: The Board members approved the agenda, including the suggested item 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 informed on the updated register with information about the new Board member Dasho Tashi. The Chair suggested a distinction in the register between formal membership in INTOSAI bodies and representation in them in practice. In some cases, actual representation is delegated to different members of the SAI. The IDI Secretariat will follow up with Board members and update the register accordingly.

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

2. UPDATES TO OPERATIONAL PLAN AND REVISED BUDGET 2021

The Chair reminded Board members that changes in travel assumptions made a revision of the IDI Operational Plan and budget for 2021 necessary.

The IDI Secretariat updated on substantial changes in light of assumed travel restrictions throughout 2021 and a gradual return to travel in 2022. Lower costs for virtual delivery and the postponement of essential face to face meetings, will result in decreased expenditure, in an expected surplus in 2021 and thus in a higher carry forward to 2022.

Among the changes to the Operational Plan, the IDI Secretariat highlighted a planned *Online Learning Festival* under the professional and relevant SAIs work stream. The aim is to bring together IDI’s different resource pools online for networking and continuous professional development. Under professional SAIs, the third cohort of the SAI Young Leaders Initiative will now start in 2022, TAI (transparency, accountable, inclusiveness) audits will include an audit of national rollout of COVID 19 vaccines as a topic and PESA-P – having been met with great interest – will be rolled out. The relevant SAIs work stream will pilot a portfolio of experiments to explore, experiment and find fit for purpose solutions in relevant areas. Both the independent and well-governed SAI work

streams only have minor changes. IDI's bilateral support plans to start the new partnership with SAI DRC in the second half of 2021 and to maintain small-scale projects in Togo, Guinea and Niger within PAP-APP phase 2.

Despite suggested changes in the Operational Plan and continued online work, the IDI Secretariat expects to meet the large majority of the targets in the IDI Results Framework. The Secretariat provided a budget estimate for 2022, reflecting increased face-to-face activities. A full budget for 2022 will be submitted as usual in the November Board meeting. The Secretariat also informed the Board about ongoing discussions with Development Partners.

Board members complimented IDI on continued and successful efforts under difficult circumstances. They highlighted the relevance of the TAI audits in particular. Board members emphasised the importance of realistic budgets and higher levels of reserve. At the same time, they acknowledged current challenges in planning and budgeting as well as the fact that most funding partners are not in a position to put their funds into IDI reserves.

Decision: The Board approved the updated Operational Plan and the revised budget 2021.

3. FIRST INSIGHTS INTO THE SAI SURVEY AND STOCKTAKING REPORT

The IDI Secretariat presented preliminary highlights from the 4th edition of 2020 Global Survey and Stocktaking Report. The final report will be published in the 3rd quarter of 2021 and disseminated following IDI's dissemination plan.

178 SAIs (85%) responded to the Global Survey, measuring the period of 2017-2019.

Some of the initial findings include:

- Globally, SAI independence has slightly decreased, so challenges remain
- The publication of SAI reports has increased compared to the last report but there are differences across regions and income levels
- ISSAI adoption has advanced, but implementation is slower. Only 17% of SAIs report to be fully ISSAI compliant, with lack of resources mentioned as one reason for non-compliance
- Only 54 % of the SAIs report to have full access to necessary information to do their work
- Only half of the SAIs report to have sufficient resources and a majority reports to have inadequate staff and competence
- There is a mixed picture on audit coverage: financial and performance audit coverage has decreased, compliance audit coverage has slightly increased
- Implementation of audit recommendations is high for financial audits but lower for compliance and performance audits and for SAIs with jurisdictional models
- Sharp decrease in SAIs that report having an audit follow up system
- Tendencies in the volume of capacity development support seem stable over the last years

Board members welcomed the work on the Global Survey and Stocktaking Report so far. Some members pointed to changing information environments with digitised information being more important, making it necessary to develop SAI capacity around this area. Board members pointed to the need for more in-depth analysis in certain areas.

4. SHARING AND BRAINSTORMING APPROACHES TO STRATEGIC FORESIGHT

The IDI Secretariat presented the current thinking around IDI's approach to foresight and first elements of IDI's future foresight work. In a sharing and brainstorming session, Board members were asked to provide their insights and experience. Discussions focussed on the following areas:

1. Board members' experience **on innovation, experimentation and exploration** in SAIs. These areas form part of IDI's recognition that innovation can influence the future (discussed in plenary)

Board members emphasised the importance of SAI leadership and investing in SAI staff. They pointed at involving and capacitating staff, especially in shaping the strategic direction of the organisation, exposing staff to more diverse work and perspectives, such as through engagement with INTOSAI initiatives at global and regional levels and generally creating an enabling environment that allows for innovation and preparing people for change. They also emphasised out-of-the box thinking and leaving room for mistakes and learning from them (e.g. by initiating small-scale, separate centres of innovation or innovation hubs/labs and by piloting within SAIs). They also noted the importance of diverse teams bringing together a broad range of competencies necessary for success, e.g. IT, human resource and legal competencies can all be important. SAIs also need to revise their processes, culture and stakeholder engagement to cater for innovation. SAIs have learned a lot from working under COVID-19 (remote work, real-time audits, leveraging on IT capabilities, partnering, working across teams). Finally, the challenge of creating space for innovation was noted, and that day to day demands too often stifled space for innovation.

Board members also noted the need to shift from planning then doing, to trying new things out at a small scale through pilots, sharing learning across the organisation, then implementing new solutions based on what was learned.

2. Board members' **engagement in strategic foresight** in SAIs (discussed in plenary)

Among the issues raised by Board members were the need for continuous strategic scanning (e.g. through a strategic planning unit and/or relevant tools), media tracking, active reach out to audited entities, work with scenario planning, knowledge sharing, work with partners and structured stakeholder involvement. Optimised IT systems, a focus on a formal digital migration journey and (for SAIs) the integration of audit service lines were identified as some enabling factors.

Board members especially emphasised the importance of engagement with a diverse set of stakeholders – internal and external, extending to CSOs – throughout strategic planning and strategic foresight, to help their organisations stay relevant.

Board members noted the recent European Court of Auditors (ECA) Journal "[Strategy development in a rapidly changing world](#)" as a key reference source for current thinking in strategic foresight, with relevant articles from ECA, the OECD, the SAIs of Sweden, Portugal and USA, and IDI.

3. Board members' thinking around potential **emerging trends/system-level disruptions** and the **impact** these can have **on IDI's support to SAIs** (discussed in breakout groups)

Board members brainstormed emerging trends and potential impacts on IDI's support to SAIs. These were categorised under political, economic, social, technological and environmental (PESTE) trends. The session produced many diverse insights, and certain key themes that were raised in every group. However, participants recognised that the Board was just beginning its strategic foresight work, and

that considerably more work was needed in this area. The IDI Secretariat agreed to produce a synthesis of the discussions and a proposal for how to continue this work. This will be shared with the Board as soon as possible, and feed into continuing discussions ahead of the next IDI Board meeting in November 2021. The IDI Secretariat will also explore how to link this work on strategic foresight into the development of the next IDI Strategic Plan.

5. AOB AND CLOSING OF THE MEETING

Under AOB the IDI Secretariat updated Board members on its involvement in the development of the next INTOSAI Strategic Plan. As a member of the task force on the INTOSAI SP, the IDI Secretariat will continue advocating for a SP that is outcome oriented, less focussed around goal committees and better addresses gender and inclusiveness lens. The IDI Secretariat welcomes support from Board members on these issues.

The Chair reminded Board members about the next regular Board meeting on 25 November 2021.

The Chair formally closed the meeting.



Per-Kristian Foss



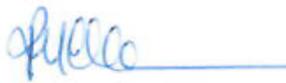
Åse Kristin Berglihn
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Kristin Amundsen



Lara Taylor-
Pearce



Pamela Monroe Ellis



Helena Lindberg



Margit Kraker



Tsakani
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Dasho Tashi



Agus Joko Pramono