



INTOSAI DEVELOPMENT INITIATIVE (IDI):

BOARD MEETING MINUTES

27 June 2022

Name	Position	Board Status
Mr. Karl Eirik Schjøtt-Pedersen	Auditor General, Office of the Auditor General, Norway	Chair of the Board
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. 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 Ms. Kraker
Mr. Herbert Baumgartner	Deputy Director, INTOSAI General Secretariat, Austrian Court of Audit	Accompanying Ms. 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. Agus Joko Pramono	Vice Chairman, Audit Board of Indonesia	Board Member
Ms. Ami Rahmawati	Head of Subdivision of INTOSAI, ASOSAI and ASEANSAL, Audit Board of Indonesia	Accompanying Mr. Pramono
Mr. Bernardus Dwita Pradana	Director General of Audit Planning, Evaluation and Development, Audit Board of Indonesia	Accompanying Mr. Pramono
Mr. Tashi	Auditor General, Royal Audit Authority of Bhutan	Board Member
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 Schirnhöfer	Senior Manager	IDI Secretariat
Mr. Martin Aldcroft	Senior Manager	IDI Secretariat
Mr. Shourjo Chatterjee	Manager	IDI Secretariat

*Participated in agenda items 1–4.

Apologies: Ms. Lara Taylor-Pearce, Auditor General, Audit Service Sierra Leone, Vice-Chair of the Board; Ms. Åse-Kristin Berglihn Hensen, Director General, Office of the Auditor General, Norway, Board Member

WELCOME AND OPENING REMARKS

The Chair welcomed all Board members to the meeting.

APPROVAL OF THE AGENDA

The Chair suggested discussing the date and venue for the next Board meeting under 'Any Other Business'.

Decision: The Board members approved the agenda.

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

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

2. PROCESS FOR APPOINTING NEW IDI BOARD MEMBERS

The Chair informed on the outcome of a prior meeting of the IDI Board's Nomination and Remuneration Committee (NRC). The NRC discussed the process for replacements for Ms. Taylor-Pearce and Ms. Monroe-Ellis whose second terms as Board members will come to an end on 31 December 2022. The NRC recommended a competitive and transparent process open for Heads of SAIs, where at least one of the new members should come from a developing country SAI. Male candidates, and candidates representing the Court model and regions not represented on the board will be encouraged to apply. A call for expressions of interest for the two positions will be announced in mid-July with an application deadline of end of September 2022.

Ms. Kraker's second term also ends on 31 December 2022. Board members agreed with the NRC's recommendation that the INTOSAI General Secretary should be a permanent IDI Board member. One Board member indicated that it could be an option to have the INTOSAI Secretary General as an ex officio member of the Board.

Decision: The IDI Board approved the NRC recommendations and necessary amendments of the IDI Statutes and Rules of Procedure.

3. UPDATES TO OPERATIONAL PLAN AND REVISED BUDGET 2022 AND INTERIM FINANCIAL FORECAST 2023

The IDI Secretariat presented updated plans, budgets and the interim financial forecast 2023, and suggested changes to the results framework and staffing.

With changed travel assumptions, which are also linked to an increase in direct delivery costs, IDI expects an increase in expenditure by NOK 12.45 million (from NOK 89.24 to NOK 101.69 million) in 2022. IDI's income is expected to remain at similar levels, likely resulting in less carry forward.

Most IDI initiatives are on track. For those where IDI is slightly behind plans or has changed plans/targets (such as for TOGETHER, pICTURE and SAI PMF or LOTA), the IDI Secretariat gave detailed explanations.

In response to questions from the Chair and Board members, the IDI Secretariat confirmed ongoing discussions on funding modalities of an expected new FCDO grant. It also confirmed that resources to deliver on updated plans and budget were available. The IDI Secretariat also explained implementation patterns throughout the year with most funds being spent in the second half of the year.

Decision: The Board approved the updates to the operational plan and budget 2022.

4. UPDATE ON MID-TERM EVALUATION OF IDI STRATEGIC PLAN 2019–2023

The IDI Secretariat gave an update on the current status of the mid-term evaluation which is slightly behind schedule. Reasons for the delay include the need for additional explanations to the (new) evaluators about IDI as an organisation and its work. In addition, some SAIs that had initially agreed to participate in the evaluation had found it challenging to do so in practice. Other SAIs had been identified that were willing and able to take their place. The IDI Secretariat shared a set of 12 tentative draft recommendations with the Board.

While Board members agreed that many of the draft recommendations were important and meaningful, it is necessary to see the full draft report and the evidence base to better understand them.

The IDI Secretariat expects a first draft report, including the recommendations, at the beginning of July. Next steps include a quick fact check by the IDI Secretariat before sharing the draft for comments from stakeholders, including from Board members, in July. A final draft is expected end of August/beginning of September.

The Board agreed to provide written input to the draft report and to discuss the IDI response to the evaluation in the November Board meeting. The Board also emphasised the need to support the evaluators in understanding IDI as an organisation and in its work.

5. IDI STRATEGIC PLANNING

The IDI Secretariat presented on the following three areas:

- i. Current and emerging trends influencing SAIs, reflecting Board and stakeholder inputs
- ii. Strategic questions shaping the new IDI Strategic Plan 2024–2029
- iii. IDI's vision for the new Strategic Plan

i. The IDI Secretariat presented the final outcomes of discussions and inputs from a diverse set of stakeholders (including the INTOSAI Community, the IDI Board, CSOs, professional bodies and Development Partners). Based on these inputs, IDI clustered 15 trends and drivers influencing SAIs over the next 10 years according to social, technological, economic, environmental and political (STEEP) dimensions. In light of the positive response from stakeholders, IDI plans to publish a paper on trends and drivers in the coming months.

Board members agreed with the 15 trends and drivers identified but encouraged even more focus. The distinction between more short-term trends and underlying long-term drivers was not always clear and may need some more reflections.

ii) The IDI Secretariat suggested 9 strategic questions for discussions and as the basis for developing strategic options for IDI's new Strategic Plan. The Secretariat explained that trends and drivers as well as stakeholder discussions – including during the INTOSAI Regional Coordination Platform meeting in Oslo on 31 May/1 June – were fed into the framing of questions. Strategic questions centred around the following areas: professionalism, digitalisation, shaping the future, raising SAI profiles, sustainability, balancing global, regional and SAI level support, partnerships, delivering for sustainable SAI performance improvement and IDI cross-cutting priorities.

The IDI Secretariat explained that questions related to IDI's resourcing and organisational set up would be addressed based on suggested strategic responses to the questions. The Secretariat also emphasised the need to continue IDI's journey in several areas, such as gender and inclusion, SAI independence or professionalism.

Board members reflected on the 9 strategic questions. They agreed that questions were interlinked and largely comprehensive but there may be a need to bring out certain aspects more clearly. One aspect mentioned was the strategic focus on SAI performance data and its use and the support for SAI execution.

Board members emphasised the need for more details and a common understanding for the 9 option papers. The link between identified trends and drivers and the strategic questions/options may need to be clarified (i.e. Are we in a position to address all identified trends and drivers in a new IDI Strategic Plan? One example mentioned were illicit cross-border financial flows).

Board members also agreed that IDI should focus on areas where it has a comparative advantage over other providers of support/stakeholders and where it can make a real difference for SAI. One Board member pointed to the need of being predictable and consistent in IDI's work. Others emphasised the need for coordination with INTOSAI bodies and for the scalability of IDI support depending on different SAI contexts.

The Chair also suggested to cluster questions along strategic and operational aspects and for the Board to be a driving force on strategic questions and options.

Based on Board members' discussions and inputs the Chair concluded on the following needs:

- Distinguish between SAIs' added value, IDI's support to SAI capacity development and how IDI delivers support as an organisation. Structure the 9 questions along these more strategic and operational aspects
- Reflect on where IDI can make most difference for SAIs and on IDI's comparative advantages over other providers of support and stakeholders
- Reflect on whether or not an overall theme for the next Strategic Plan might make sense
- Involve relevant stakeholders in discussions on strategic questions and options
- Have a dedicated face to face meeting/seminar on strategic options as part of the next Board meeting

The IDI Secretariat took note of inputs from Board members and will update the Board paper on strategic questions as necessary. The Secretariat will continuously and closely involve the Board in the strategic planning process. Outstanding issues will be addressed in the options papers for the 9 strategic questions.

iii) The IDI Board discussed the IDI Secretariat's suggestions for a vision in the new IDI Strategic Plan. Board members reached consensus on the following vision: "Independent and credible SAIs, for better societies and improved lives".

6. ANY OTHER BUSINESS

The Chair suggested the November Board meeting to take place in Brazil during INCOSAI and asked the IDI Secretariat to make necessary arrangements with the support of the INTOSAI GS.

Looking ahead to the March Board meeting in 2023, Ms. Maluleke kindly agreed for AGSA to host.


The Chair formally closed the meeting.



Karl Eirik Schjøtt-Pedersen



Åse Kristin Berglihn Hemsén



Kristin Amundsen



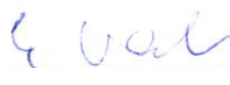
Lara Taylor-Pearce



Pamela Monroe Ellis



Helena Lindberg



Margit Kraker



Tsakani Maluleke



Tashi



Agus Joko Pramono