

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 2011-2016, one of INTOSAI's current 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, the IDI Secretariat and the IDI Advisory Committee. An INTOSAI regional advisory body will from 1 January 2016 replace the IDI Advisory Committee.

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 2015 Performance and Accountability Report. The IDI Board's Annual Report 2015 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

The IDI Board Members in 2015 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

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

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

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

Mr. Arno Visser, Vice President of the Board of the Netherlands Court of Audit, The Netherlands, Board member

Mr. Amyas Morse, Comptroller and Auditor General, National Audit Office, United Kingdom; Board member

Mr. Margareta Åberg, Auditor General, the Swedish National Audit Office, Board member

Ms. Mildred Chiri, Comptroller and Auditor General, Office of the 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 INTOSAI Capacity Building Committee, acted as observers to the IDI Board in 2015.

The IDI Board had two meetings in 2015. The first meeting, on 12-13 March, in Oslo, dealt with the Board's Annual Report and Financial Statements for 2014, the implementation of the Operational Plan and Budget for 2015 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 3 November, approved the revised IDI Budget for 2015 and the IDI Budget and Operational Plan for 2016-18. In addition, it dealt with other issues of strategic importance to the IDI including the future composition, roles and responsibilities of the IDI Board.

The IDI Board's Working Committee, made up of the four Norwegian Board Members, had three meetings in 2015 (on 18 February, 31 August and 30 October). The Working Committee's main activities included overseeing implementation of the Operational Plan, monitoring expenditure against the approved budgets and approval of major projects. The Working Committee could make decisions within the framework drawn up by the IDI Board. The IDI Board has, based on recommendation from the Governance Review, decided to discontinue the Working Committee. The IDI Board as a whole will from 2016, deal with the tasks of the Working Committee.

2.2 THE IDI SECRETARIAT

The IDI Secretariat shares premises with the OAGN in Oslo. 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 and its Working Committee and follows up on their decisions. The Secretariat operates in four official working languages (Arabic, English, French and Spanish).

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.

2.4 THE IDI ADVISORY COMMITTEE

The IDI has until now had an Advisory Committee that meets once every three years, on the eve of each INTOSAI Congress, to review plans and make suggestions and recommendations. The Committee last met in 2013 in Beijing, China. Representatives of donor organizations were also invited as observers. The IDI Board has decided to discontinue with the IDI Advisory Committee in its present form with effect from 2016, but will replace it with an INTOSAI regional advisory body.

3. ECONOMY AND ADMINISTRATION

3.1. ECONOMY

The running of the IDI Secretariat has been covered by a separate budget allocation from the Norwegian Parliament to the Office of the Auditor General of Norway, 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 2015, funding for the IDI capacity development programmes was received from development partners in Finland, Norway (OAGN and Ministry of Foreign Affairs), Sweden, the United Kingdom, the United States of America, and Canada, from the International Fund for Agricultural Development and INTOSAI, as well as donations from the SAIs of Saudi Arabia and 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 2015, a substantial number of SAIs provided valuable support to IDI operations in the form of in-kind contributions. The Federal Court of Accounts of Brazil provides in-kind support to the IDI equivalent to half a person year.

Austria, Ireland, Norway, Switzerland, the United Kingdom, the USA, France and Australia 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 2015 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 2016 and 2017. There are however, some uncertainties related to the future funding of the INTOSAI-Donor Secretariat. In addition, two funding contracts for the IDI Capacity Development Programmes expired in 2015, and they will not be renewed. It has become a trend that donors increasingly earmark their support to specific programmatic themes, geographic regions or countries of certain categories, while previously support was mostly given to finance the implementation of the IDI's strategic plan. IDI has however during 2015 signed funding contracts with Canada and France, in addition a funding contract with Hungary will be signed in February 2016. The Board will however continue to closely monitor the financial positions of the IDI, and necessary actions will be taken to balance expenses with revenue.

The result of NOK 6 690 is allocated to the IDI's unrestricted equity.

It is the IDI Board's understanding that the IDI Financial Statements for 2015 fully describe the IDI's financial position as of 31 December 2015.

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 2015. The IDI increasingly considers environmental issues when planning and executing all activities, and a number of environmental initiatives have been implemented in 2015, amongst other things increased emphasis on eLearning, usage of video conferencing and waste management.

The core mandate of the IDI entails travel by participants to attend capacity development events conducted by the IDI. However, the IDI makes special efforts to conduct these events at locations that are close to the participants' countries. This results in least possible air travel for the IDI programme participants even though it may mean some inter-continental travel for few IDI staff. The IDI also tries to get 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 to further limit travel by participants to only for the events where it is absolutely necessary. The IDI has also reduced its physical participation in multilateral meetings and is substituting through video conferencing wherever feasible.

The 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 2015 the IDI had used a total of 29 person years with 29 persons on the staff.

Of these, 25 persons were located at the Secretariat in Oslo. 19 persons were directly employed by the IDI, one was on secondment from OAGN and five were seconded from other SAIs. Four persons were employed in the INTOSAI regions. The staff of the INTOSAI-Donor Secretariat comprised 6 person years with 1 manager employed by the IDI. In addition, the Federal Court of Accounts of Brazil provides in total half person year to the INTOSAI-Donor Secretariat and IDI capacity development programmes.

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 maximum 5 years. His current contract ends on 31 December 2018.

The IDI has addressed the increased need for human resources by hiring staff on secondment from SAIs in developing countries. These staff members typically have background and experience from a

SAI and the region it operates in, and they have enhanced the IDI's capability to deliver capacity development programmes in their respective regions

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 2015.

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 2015 amounted to 411 working days, or 7,3 % of the total number of person years. This represents an increase of 4,4 % from 2,9 % in 2014. Two staff members were on long term sick leave during 2015, and their absence amounted to 315 working days or 5,6 % of available person years. The absence due to illness for the rest of the staff amounted to 1,7 % of available person years. The IDI works continuously to provide a working environment which promotes employees' health and well-being.

The IDI Board consisted in 2015 of five men and four women, and the IDI's Management Group was in 2015 composed of three men and one women. As of 31 December 2015 the total IDI staff (including regional staff) of 29 persons consisted of 14 women (48%) and 15 men (52%). 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.

Oslo, 10 March 2016

PER-KRISTIAN FOSS



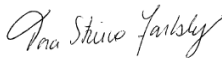
PER A ENGESETH



BERIT MØRK



TORA STRUVE JARLSBY



FRANCINE GISKES



MARGARETA ÅBERG



MILDRED CHIRI



AMYAS MORSE



MICHAEL FERGUSON



EINAR GØRRISSEN
DIRECTOR GENERAL

