



## THE FOUNDATION INTOSAI DEVELOPMENT INITIATIVE (IDI):

### BOARD MEETING SUMMARY, 13-14 MARCH 2018

Case: File 013.2

VENUE: IDI, Oslo

#### PRESENT:

| Name                    | Position   | Board Status  |
|-------------------------|--|---|
| Mr. Per-Kristian Foss   | Auditor General, Norway  | Chair of the Board  |
| Ms. Lara Taylor-Pearce  | Auditor General, Sierra Leone  | Vice-Chair of the Board   |
| Ms. Kristin Amundsen    | Director General, Office of the Auditor General of Norway  | Board Member  |
| Ms. Åse-Kristin Hemsén  | 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  |
| Dr. Margit Kraker       | President of the Court of Audit, Austria and Secretary General, INTOSAI                          | Board Member  |
| Ms. Marta Acosta Zuniga | Auditor General, Costa Rica  | Board Member  |
| Mr. Kevin Summersgill   | Head of International Relations and Technical Cooperation, National Audit Office, United Kingdom | Representing Board member<br>Mr. Amyas Morse, Comptroller and Auditor General, United Kingdom |
| Ms. Helena Lindberg     | Auditor General, Swedish National Audit Office   | Board member  |
| Mr. Jan Van Schalkwyk   | Executive Director, Office of Auditor General of South Africa                                    | Representing Board Member<br>Mr. Kimi Makwetu   |
| Ms. Johanna Gårdmark    | Project Director, Swedish National Audit Office and CBC Secretariat                              | Accompanying Board member<br>Ms. Helena Lindberg  |
| Mr. Einar Gørrissen     | Director General   | IDI Secretariat   |
| Ms. Archana Shirsat     | Deputy Director General  | IDI Secretariat   |
| Mr. Ola Hoem            | Deputy Director General  | IDI Secretariat   |
| Mr. Ole Schøyen         | Deputy Director General  | IDI Secretariat   |
| Mr. Martin Aldcroft     | Strategic Advisor  | IDI Secretariat   |
| Ms. Petra Schirnhöfer   | Strategic Advisor  | IDI Secretariat   |
| Ms. Maja Kirkevold      | Audit Manager  | PWC (Agenda Item 7 only)  |

#### Apologies:

*Mr. Kimi Makwetu (Member, Auditor General of South Africa, Chair CBC)*

*Sir Amyas Morse (Member, Comptroller and Auditor General of the United Kingdom)*

#### 1. OPENING REMARKS

The Chair recognised this was the last meeting for the UK Board member and expressed his thanks for their years of service on the Board. The Chair also welcomed Ms. Helena Lindberg, Ms. Kristin Amundsen and Ms. Åse-Kristin Hemsén as new members to the Board.

## 2. APPOINTMENT TO IDI BOARD

**Decision:** The appointment of Mr. Vítor Manuel da Silva Caldeira, President SAI of Portugal to the IDI Board was approved.

## 3. APPROVAL OF THE AGENDA

**Decision:** The agenda was approved.

The Chair noted he will not be available for the proposed date for the virtual IDI Board video conference on 29 June, to be discussed under Any Other Business.

The Chair also noted that due to changes to Norwegian legislation, it is no longer a requirement for small entities to issue the standard Boards Annual Report for foundations. Following prior discussion with the IDI Secretariat who had communicated with the IDI auditor, the Chair recommended that the IDI discontinue the formal IDI Board Annual Report and that the relevant content from this report be add to the content to the IDI's Annual Performance and Accountability Report. The IDI Board agreed with this.

## 4. DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST

No Board members declared any potential conflicts of interest.

## 5. TOUR D-HORIZON FROM THE IDI DIRECTOR GENERAL

The Director General (DG) apologised for the late distribution of IDI's financial statements and explained the reasons behind this. Noting IDI's vulnerabilities in this area, IDI will explore possible outsourcing of its finance functions in future.

IDI's funding situation continues to improve, with a new contract signed with the Government of Estonia, and pending contracts with Hungary (for the SAI Young Leaders programme), Austria (for strategic support to SAIs in challenged environments) and the Norwegian Embassy to Kenya (for further bilateral work in Somalia). IDI is also in dialogue with SECO Switzerland for support to the SAI Strategy, Performance Measurement and Reporting programme, and another donor which currently wishes to remain anonymous. During 2018, IDI will start dialogue with Sida Sweden and Global Affairs Canada on continuing existing funding arrangements.

On recruitment, staffing levels remain at 27 staff as per 31 December (since when two staff have left and two more started); however, four more staff have been recruited to start during April and May, and three further recruitment processes are ongoing. In addition, three further positions are being considered, subject to confirmation of some of the above funding arrangements.

The IDI mid-term review raised the issue of time recording for staff to strengthen planning and reporting of IDI resource use, in line with discussions at the last IDI Board meeting. The DG committed IDI to start to do so for the next budget update and for future planning and reporting from 2019. IDI will commence research into the most effective and appropriate mechanisms for this, noting the linkages between this work, modifications to IDI's accounting structures resulting from the internal reorganisation, and consideration of future possible outsourcing of the finance function.

Regarding the INTOSAI-Donor Secretariat, the DG raised his concerns that the future of the INTOSAI-Donor Secretariat may not be resolved in suitable time to provide certainty to IDI and staff when the current programme period ends on 31 December. The DG noted the agreement between the Board

and the IDC leadership that decision on continuation and approval of a new programme document should be done two months before the end of the current programme. However, there is an ongoing discussion amongst donors regarding the best way to support SAIs in future, and the next steps for the Cooperation, which creates a risk that decisions on the future will not be made in the necessary timely manner. The DG recommended a letter from the Board to the IDC leadership to press the importance of timely resolution of this matter.

**Decision:** The Board agreed that such a letter should be drafted for approval by the Board, to be sent out under signature of the Chair of the Board.

The DG informed the Board that IDI had been contacted by Global Affairs Canada (GA Canada) following focus in the media and public debate on sexual exploitation and abuse in the international development sector. GA Canada was enquiring of all its partners whether they have in place appropriate policies, rules and systems to prevent, report and address instances of sexual exploitation and abuse. The DG summarized the results of IDI's review in this area and its conclusion, reported to GA Canada, that broadly it did have appropriate systems. However, the DG noted that there was room for improvement in terms of making the rules and systems more specific, and addressing issues such as reporting externally in the event of breaches of the code of ethics which are not breaches of the law. The DG informed the Board that IDI therefore plans to review and update its Code of Ethics and implementation mechanisms in 2018 to strengthen them in this area.

Finally, the DG highlighted the changing and challenging situation in Yemen, where there is now a new Government in the capital Sanaa and an exiled Government set up in Aden. IDI had unconfirmed reports that the former Auditor General is establishing a new public external audit body in Aden. This would effectively mean that there are two SAIs in Yemen, and this may have implications for participation in IDI programmes. The Board resolved that IDI should monitor the situation and respond accordingly, while noting that IDI, as an INTOSAI body, should not engage in political actions but follow the precedent and decisions set by international agencies and the membership decisions made by ARABOSAI and INTOSAI.

## 6. IDI PERFORMANCE AND ACCOUNTABILITY REPORT

The DG presented highlights of IDI's Performance and Accountability Report (PAR) 2017, and noted some of the changes made to the PAR content this year.

The Board approved the PAR and congratulated IDI for yet again strengthening the report. The addition of the section on SAI outcomes was especially appreciated, and the synthesis of lessons learned was also welcomed.

Board members expressed that the length of the report made it difficult for them to absorb all the content, and requested addition of a short summary to the PAR and any other long documents presented to the Board. The Board also requested the Secretariat to be clear on what decisions or actions were expected of the Board in relation to each document (i.e. for information, points for discussion, for decision). The Board discussed the length of the PAR and the target audience. IDI noted that the PAR, along with IDI's financial statements, is sent to IDI's funding donors, and a number of donors (especially those providing core funding) place reliance on the PAR and financial statements rather than requesting separate programme and financial reports. It was in IDI's interest to produce a single comprehensive report that could satisfy donor's accountability responsibilities, rather than preparing separate, tailored reports for many donors. It was also noted that the formal IDI Board Annual Report under Norwegian law was no longer required, and relevant content from

this had been added to the PAR. Further, the PAR provided a useful record for IDI management and for future reviews and evaluations.

The Board also requested that in future Board documents are disseminated through a web portal or file sharing system rather than by email.

The CBC representative queried why the 'Audit of Disaster Management in ASOSAI' and 'Audit of Procurement in PASAI' were both marked in the PAR as CBC programmes. IDI explained the historical origin of these initiatives through a CBC support programme initiated by the CBC, funded by DFID, and that IDI had (in around 2012) been asked to act as the implementing agent and accountable entity for these initiatives. IDI noted that both initiatives concluded in 2017 and therefore would not appear in future plans and reports.

Board members noted that the chapter on lessons learned was very useful but there was also a lot to digest. A suggestion was to pick up one lesson learned to be discussed in the board meeting.

## 7. IDI FINANCIAL STATEMENTS

Ms. Maja Kirkevold, IDI's auditor from PWC, presented the results of the audit of the 2017 financial statements and confirmed that there were no uncorrected misstatements, that an unqualified opinion would be issued with no emphasis of matter, and that there were no items requiring a management letter. The auditor recommended that IDI increasingly moves away from manual control systems, and also noted that some former Board members had authority to make physical bank withdrawals as these had not been updated, but clarified this already had been corrected. In response to Board questions, IDI clarified that it has documented routines for authorisation of payments which ensure appropriate segregation of duties. Gradually, systems are being automated, for example the travel expense system was automated during 2017. IDI accepted the auditor's recommendation, and noted that the timelines for implementation should take account of the IDI's plans to explore further modernization of its financial systems, which may include the outsourcing of some functions. Most likely changes to the delivery of the finance function, the accounting system and the internal control system would be done together.

The Board approved the 2017 IDI Financial Statements and Notes.

## 8. UPDATE OF THE IDI CORPORATE RISK REGISTER

IDI presented the six-monthly update of the corporate risk register for approval. One new risk had been added as requested at the previous Board meeting, namely the reputational risk from association with Government's with poor records on human rights and control of corruption. The control measure was to seek Board approval prior to entering into any such agreements.

The Board discussed the importance of sustainability and how IDI's strategic plan discussions are looking to tackle this. Board members noted the inter-relations between the development risks, and that progress made on sustainability and leave no SAI behind would reduce all development risks. One Board member noted that the development risks should be written so that they are specifically risks impacting on IDI, rather than risks faced by INTOSAI. The Board also made the following specific suggestions to the risk register:

- On ISSAI implementation, the risk should focus more specifically on the risk of SAIs not implementing the ISSAIs, rather than the resulting risks to the credibility of the ISSAI

framework. As a result, the Board expressed that the risk would likely be considered amber rather than green.

- On operational risks, as IDI strengthens its partnership approaches for delivery, it should consider including the efficacy of its partners as an item on its corporate risk register.

Regarding ongoing management of the development risks, the Board made the following observations and suggestions for consideration in development of the IDI strategic plan:

- On SAI independence, the risk will likely remain red for a long time. The dynamics at country level are often that when SAIs start to act independently and issue strong, high quality reports, powerful stakeholders respond by trying to curb the strength and independence of the SAI. Thus, the battle is not only to secure independence, but to maintain that independence as the SAI strengthens. The Board suggested that IDI consider renewed attempts to engage donors (via their headquarters) to promote SAI independence in policy dialogue and as a condition for provision of financial aid. It was further noted that donor action in this area varied significantly between donors and between offices, often depending on the individual donor representative. IDI noted that, for some donors, the move away from budget support and financial aid had reduced their focus on the strength of country PFM systems including audit. The INTOSAI Secretary General noted that advocacy and communication efforts with stakeholders, including on SAI independence, could be done at the INTOSAI level to give them additional strength.
- On sustainability, the Board reiterated that deeper engagement at the SAI level may enable IDI to make a greater contribution to sustainable change, especially through more tailored solutions to country challenges.

#### 9. DIRECTOR GENERAL'S CONTRACT: DECISION ON OFFERING RENEWAL - BOARD MEMBERS ONLY

The Chair was given the authority to negotiate a new contract with the current Director General, Einar Gørriksen.

#### 10. REMUNERATION POLICY FOR THE IDI

The Board agreed to the Chair's suggestion that discussions should proceed with all members and observers present, given that individual positions and pay levels were not under discussion. IDI presented the highlights of the proposed remuneration policy, including recognising staff at the level of capacity development manager and above as 'independent positions', a new system for salary bands, an expanded role for the IDI Boards Nomination Committee (to be renamed Nominations and Remuneration Committee), including to approve salary bands, the budget for salary increases and DDG salaries, and a more structured approach to professional development and rewards.

In considering the policy, the Board discussed the details of how the pay bands would work, responsibilities for approving pay outside these bands, the need to keep the benchmarks and salary bands up dated, the need to invest in strengthening IDI's performance appraisal system, the transition of current staff from their existing contracts, the overall financial implications of the proposal, and the likely impact on IDI's ability to attract suitable candidates to new positions. IDI clarified that the new policy applies equally to IDI staff employed outside Norway (regional employees), and that it was expected to be cost neutral, although there would be a shift from variable to fixed pay components.

Some Board members shared their organisations' experiences of going through similar changes, and noted that in high performing organisations with generally well-motivated staff, a performance-based pay component was not in practice a significant motivator of staff performance. The Board further encouraged IDI to focus on non-monetary incentives to maintain high performance, such as new opportunities, autonomy and the chance to work on initiatives about which they are passionate.

The proposed remuneration policy was approved by the Board, to be made effective from 1<sup>st</sup> January 2019. The Board requested that the Terms of Reference for the Nomination Committee be updated and implementation arrangements for the remuneration policy be developed.

## 11. MID-TERM REVIEW OF 2014-2018 IDI STRATEGIC PLAN & IDI RESPONSE

IDI presented a summary of the mid-term review, the reviewer's recommendations and IDI proposed response. The Board welcomed the review findings and noted that the overall conclusions of the review were very positive. On the recommendation not accepted by IDI, the Board agreed but emphasised the importance for IDI to continually reflect on its comparative advantage and to partner with others where appropriate. The Board expressed that it agreed with the response prepared by IDI, and that it should be issued as a management response as it stands.

## 12. PRESENTATION OF SAMPLE IDI CAPACITY DEVELOPMENT PROGRAMMES

### A) IDI-AFROSAI-E-CREFIAF Partnership to Support SAIs in Challenged Environments

IDI provided a brief update on a new initiative to provide strategic support to nine SAIs in Challenged Environments, under the Global Call for Proposals (Tier 2). An innovative partnership with AFROSAI-E and CREFIAF has been established, and a funding proposal is being considered by the Austrian Development Agency. All partners are scaling up staffing to enable successful delivery, and IDI is exploring a resource person agreement with SAI France to support the five SAIs from French speaking countries.

The Board expressed its support and enthusiasm for the initiative, and held a brief discussion on key issues such as assessing commitment, exit strategies, the need to ensure that SAIs in challenged environments are not left behind, adjusting support based on what is feasible, and accepting the risk of slow progress given the types of environments in which IDI would be working.

The DG emphasised that this initiative was essential so that INTOSAI could demonstrate it was stepping up to the challenge of supporting such SAIs, and that it would then be incumbent on the donor community to do the same and provide the longer term support these SAIs would likely need.

### B) Auditing SDGs

IDI emphasised that this initiative originated from the INTOSAI strategic plan 2017-22, and that SAI demand for this programme is growing. IDI sees the programme from the perspective of the value that SAIs can add to citizens, so the focus is on supporting participating SAIs. The programme has two objectives: supporting SAIs in conducting high quality audits of SDGs, and also auditing using the ISSAIs. Some innovative features of the programme were explained, including using a whole of government approach to the audits, leaving no-one behind thus requiring inclusiveness as a key theme, wide stakeholder engagement and advocacy, and experimentation with Massive Open Online Courses (MOOCs).

The Board expressed its support for the programme and highlighted that IDI should support efforts to keep the SDGs on the international agenda. Board members also gave interesting examples of the work that their SAIs were doing on this agenda, including as part of the IDI programme.

### C) SAI Independence

IDI explained that its SAI Independence programme was built on three pillars: global advocacy, a global public good 'Towards Greater SAI Independence' to empower SAI's work in this area, and SAI level support covering drafting legislation, country-level advocacy and establishing high level advisory panels to support SAI independence efforts.

IDI is currently supporting Gabon, Suriname and Papua New Guinea. In Gabon, a new audit act has been tabled, facilitated by IDI and previous World Bank support. In Suriname, IDI is supporting the early stages of developing legislation and raising the profile of the SAI with stakeholders. In Papua New Guinea, IDI had embarked on support to develop the SAI's strategy for strengthening its independence.

Key lessons learned to date were that understanding the country context and space for reform is critical, as is engagement with and support to the Head of the SAI. Further, it is crucial to assess both aspects prior to engagement. Involvement of the regional secretariats and regional experts is also key to success, given their knowledge of the country and regional context. However challenges remain in terms of moving from advocacy efforts to specify actions to drive implementation, and IDI will seek to strengthen this going forward.

### D) 3i Phase II, certification pilot and quality assurance

IDI introduced 3i phase II by explaining that the key lessons from phase 1 were the need for deeper support at the SAI level, the need to develop a critical mass of professionals competent to apply the ISSAIs, and need for quality assurance (QA) systems for SAIs to know whether or not they are implementing the ISSAIs.

Within 3i phase II, a QA programme has now been launched, covering both support to SAIs developing QA systems, and QA of Cooperative audits that form part of IDI programmes.

One of the implementation components of 3i Phase II is a pilot certification programme for SAI audit professionals. As per a decision at INCOSAI this pilot is aimed at gaining experience in the use of the INTOSAI Competency Framework for certification of SAI Audit Professionals (SAP). As previously requested by the Board, this will involve certification of auditor competence across the three audit streams rather than certification of completion of training. IDI was clear this was a certification of learning and not an initiative to licence auditors. IDI is planning a pilot auditor certification programme to test the potential to scale up delivery of repeatable training courses built around the INTOSAI competency frameworks. There are several strategic considerations currently being considered as part of the design of the pilot, by a group including IDI staff, experts from across INTOSAI and relevant external professional audit and training bodies. IDI recognised the need to engage in strategic partnerships to have in place adequate institutional and organisational arrangements to bring in required resources for conducting the pilot and scaling it up in future, if required. IDI was also developing the financial model for the programme, under which it may fund some of the development cost but utilise both full and partial cost recovery for delivery of the training, bearing in mind the ability of different SAIs to fund their staff themselves or through funding available at country level. The pilot would start in English. First delivery of the pilot certification programme is targeted for 2020.

Initially this would be an IDI certification on a pilot basis. Based on the lessons from the pilot, IDI would consider whether and how to set up structures for repeated delivery. There would also be discussions within INTOSAI as to whether this should become an INTOSAI certification programme in the long run.

The Board embarked on a lively discussion on certification programmes and IDI's role. Issues raised included:

- Whether there were minimum education and training requirements for participants to enter the programme
- Whether the programme could, eventually, get international and local recognition as other accounting, audit and finance programmes do, as this would be key to encouraging take up and securing funding. One Board member cited the example in their country that government employees could get subsidies for training costs for recognised programmes, and that country level dialogue is key to getting recognition at country level.
- Some Board members raised concerns about the nature of IDI's engagement, the potential resources required and the risk of duplication with structures that already exist outside INTOSAI. The Board commented that there are other bodies – potential partners – with the skills and experience to deliver some of the necessary components of such a certification programme. The Board further emphasised the importance of finding the unique added value that IDI brings to this work, and engaging in partnerships for the effective delivery of those components where others have a comparative advantage (e.g. IT infrastructure and security, on-line evaluation of competence, securing international recognition of programmes).
- That at present, there was no available education programmes globally for SAI staff wishing to develop their knowledge and competence in conducting ISSAI based audits – and that education on compliance and performance audit in particular were lacking from the market. Further, while some larger SAIs are able to develop appropriate local solutions, for smaller SAIs and those in challenged environments this was either prohibitively expensive or unfeasible, hence a global offering was essential.
- It was noted that a global solution could not offer everything an SAI audit professional needed, and that a global programme would need to be complemented with education and training on the country-level specifics of an SAI's mandate and its local regulatory framework: this would not be part of IDI's pilot programme.

In summing up, the DG emphasised that IDI's work in this area was a pilot, in response to decisions at INCOSAI and had been endorsed by the Board as part of IDI's current Operational Plan. He further welcomed the Board input and agreed on the need for IDI to focus on its comparative advantage and to enter into strategic partnerships with others as necessary during the pilot. He reiterated that IDI would review lessons from the pilot before considering whether and how to set up structures for repeated delivery.

#### E) INTOSAI-Donor Cooperation, Next Steps

The Secretariat provided an update on discussion on the next steps for the INTOSAI-Donor Cooperation. A working group is being established to consider the structure of the Cooperation, which could have implications for the INTOSAI-Donor Secretariat (IDS). The Working Group includes IDI, the INTOSAI-Donor Cooperation leadership and the CBC (represented by the Vice-Chair). The Board was reminded that it had overall governance responsibilities for the IDS, as a part of IDI, and



therefore timely clarity on the future structure of the Cooperation and implications for IDS was needed to avoid funding and staffing uncertainties within IDI.

IDI proposed the following actions, which were agreed by the Board :

- 1) IDI to participate in the working group to discuss the future structure of the Cooperation and implications for IDS
- 2) IDI Board to send a letter to the INTOSAI-Donor Steering Committee (IDSC) leadership on the need for timely clarity on issues relating to the future of the Secretariat
- 3) IDI and CBC to engage in dialogue with the IDSC INTOSAI Chair and Vice Chair (SAI's of Saudi Arabia and USA) on their view on the future structure of the Cooperation and implications for IDS
- 4) To try to ensure that the IDI Board has suitable information in which to take an informed decision at its November meeting on its willingness to continue to host the IDS if requested to do so by the IDSC.

### 13. PERFORMANCE APPRAISAL OF IDI BOARD

The Board continued its practice of undertaking an annual review of its own performance, through a roundtable discussion of observations on performance and areas to improve Board effectiveness.

Overall the Board expressed its satisfaction with its own performance and noted that the Board meetings were becoming increasingly strategic and engaging. The Board also expressed its appreciation to the IDI Secretariat, and welcomed the discussions on the strategy and the sessions on the individual IDI programmes.

Board members agreed that it was necessary for the Secretariat to provide succinct summaries of the larger documents, and to continue to increase the focus on demonstrating IDI's impact. The Board welcomed and emphasised the importance of diversity on the Board, especially regarding representation from different INTOSAI regions and models of SAIs. The chair emphasised the need for IDI to focus on its core business, where its added value lies.

### 14. POST 2018 IDI STRATEGIC PLAN: SETTING STRATEGIC DIRECTION

The Chair departed the meeting and the vice-chair took over chairing the meeting.

The Secretariat summarised the work on the strategic plan to date, including the mid-term review and the plan the plan, then briefly presented the draft stakeholder analysis. Board members provided their input into the stakeholder analysis. The Board expressed that it considered the stakeholder analysis to be a very useful exercise for IDI.

The Secretariat then presented its consolidated analysis of responses to the stakeholder survey, and discussions at the first stakeholder focus group. It was noted that three more focus groups by video conference were due to be held in the week, and that this would broaden the stakeholder engagement. The Board looked forward to seeing the full results of the stakeholder engagement.

The Board discussed the strategic plan work to date, and made the following points:

- The different rankings of priorities of IDI's core areas was key to the way forward
- To prioritise, the strategic plan must be clear what IDI will not do: IDI has a well-established brand and should focus on the areas where it has a niche or comparative advantage
- IDI should seek to retain its position as a centre of excellence in INTOSAI

- IDI should focus its efforts to achieving and demonstrating sustainable results
- IDI should listen to others and continue to strengthen its partnerships
- IDI should consider what others in INTOSAI are doing and coordinate to avoid overlaps and maximise synergies, including with the CBC
- IDI should ensure that providing practical support to SAs remains at the heart of its efforts

The Board noted that it looked forward to seeing the completed stakeholder analysis and synthesis of results of the stakeholder consultations, as a key input to the Board's decisions on IDI's strategic direction

## 15. ANY OTHER BUSINESS & DATE OF NEXT MEETING

The Board agreed to hold a virtual video conference meeting to make strategic decisions on the IDI Strategic Plan 2019-23, on 29<sup>th</sup> June. Time to be confirmed, but at such a time as to allow representation of all Board members (Europe, Africa, Caribbean).

For the November meeting, the Board agreed on a one-day meeting during week commencing 5<sup>th</sup> November, but ideally towards the end of the week, so that those also attending the INTOSAI Governing Board meeting in Moscow the following week could combine their travel into a single trip.

Finally, the UK National Audit Office reflected on its time on the IDI Board and wished the Board well in its future work. All thanked the UK for its efforts over the years.

## 16. CLOSING

The Vice-chair formally closed the meeting.



Per-Kristian Foss



Åse Kristin Hemsén  
Berglihn



Kristin Amundsen



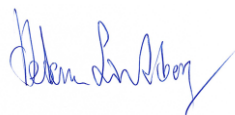
Pamela Monroe Ellis



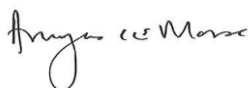
Kimi Makwetu



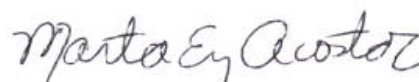
Lara Taylor-Pearce



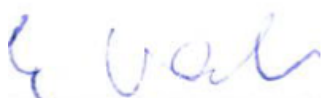
Helena Lindberg



Amyas Morse



Marta Eugenia Acosta Zúñiga



Margit Kraker