



THE FOUNDATION INTOSAI DEVELOPMENT INITIATIVE (IDI):

BOARD MEETING SUMMARY, 9 NOVEMBER 2018

Case: File 013.2

VENUE: Hotel Bristol, 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	Deputy 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
Ms. Helena Lindberg	Auditor General, Sweden	Board Member
Mr. Vítor Manuel da Silva Caldeira	President, Portuguese Court of Audit	Board Member
Ms. Monika González-Koss	Director, INTOSAI General Secretariat and Head International Department, Austrian Court of Audit	Representing Board Member Dr. Margit Kraker, President of the Court of Audit, Austria and Secretary General, INTOSAI
Mr. Jan Van Schalkwyk	Executive Director, Office of Auditor General of South Africa	Representing Board Member Mr. Kimi Makwetú, Auditor General of South Africa, Chair CBC
Mr. Magnus Lindell	Advisor, Swedish National Audit Office	Accompanying Board Member Ms. Lindberg
Ms. Eleonora Pais de Almeida	Audit Director, Portuguese Court of Audit	Accompanying Board Member Mr. Caldeira
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

Apologies:

Dr. Margit Kraker (Member, President of the Court of Audit, Austria and Secretary General, INTOSAI)

Ms. Marta Acosta Zuniga (Member, Auditor General, Costa Rica)

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

1. OPENING REMARKS

The Chair recognised this was the first meeting for the Portuguese Board member and accorded a special welcome. The Chair also acknowledged that the IDI Secretariat had followed the Board request to provide a consolidated summary of IDI Board papers and had made documents available online.

2. DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST

Ms. Hensen declared a potential conflict of interest once she takes up her new role as FIPP chair. The Board thanked Ms. Hensen for her declaration and discussed and concluded that there were no agenda items where this role posed a potential conflict.

3. TOUR D-HORIZON FROM THE IDI DIRECTOR GENERAL

The Director General (DG) started by informing the Board that all agreed actions from the last Board meeting were implemented. He briefly acknowledged plans for the future direction of the INTOSAI Donor Cooperation (discussed under agenda item 7). He also emphasised that the new IDI Strategic Plan (SP, 2019-2023) had been well received by both donors and the SAI community.

The DG raised the issue of SAI Independence based on IDI's recent experience with a statement on the repositioning of SAI Chad. There is a need to mobilise rapid support for SAIs where their independence is challenged. IDI's position/set-up makes it easier, than for other INTOSAI bodies, to speak up where necessary. At the same time, the credibility of INTOSAI is put at risk by not reacting to independence challenges. Board members pointed out that for some SAIs it may not always be easy to openly advocate for more SAI independence because it may be seen as political involvement of SAIs and may put them at risk in their own countries. All Board members acknowledged the need for more SAI independence advocacy and that this will be enhanced by IDI in the new IDI SP. There is agreement to involve the UN more on the issue of SAI Independence.

On IDI's financial position and resourcing of the new IDI SP, the DG noted that 2018 was a record year in terms of financial and staff resources. However, the need for a balanced budget in 2019 has meant that the IDI has postponed a number of new staff recruitments in 2019. Additional recruitments and initiatives will be launched if and when additional funding becomes available. The DG gave an overview of projected donor funding and raised the need to look at the nature of funding and the balance of funding between IDI priorities in the SP period. He suggested a portfolio review in the March Board meetings. This was welcomed by the Board members.

Regarding staff safety, the DG raised a recent incident where 2 participants of an IDI event were severely injured on a lay-over in Kingston, Jamaica. IDI's crisis management plan worked well. However, certain aspects of communication can and will be improved. SAI Jamaica and CAROSAI gave excellent support and are a good example of how to work together in a crisis situation.

4. APPROVAL OF THE AGENDA

Decision: The agenda was approved. The Chair suggested to start the next Board meeting in March with the approval of the agenda.

5. IDI STRATEGIC PLAN (SP) 2019-2023

The Chair acknowledged the comprehensive and inclusive process for the development of the SP and the Board involvement throughout the whole process.

The Secretariat gave a high-level overview of the process of development, the strategic shifts and priorities in the new SP period. Board members had the opportunity to give input and comments on several occasions throughout the process of development of the SP.

The Board commended the Secretariat on the SP, the extent of consultations, the shift to work streams, scaling-up of the work stream on SAI independence, the focus on partnerships/INTOSAI Regions, IDI's brokerage role and the integration of comments made by stakeholders and the Board. The Board members recognised the high ambitions of the SP and cautioned IDI to monitor and mitigate risks, including developmental risks. In ensuing discussions on the SP, the Board raised the following concerns and asked the Secretariat to include the following changes in the SP:

- better reflect INTOSAI's work and role (inter alia in the executive summary of the SP), and that IDI relies on INTOSAI products such as the ISSAIs as the basis for its work
- emphasise that bilateral support (as a provider of last resort) and SAI-level support within work streams are a continuation of current plans instead of presenting this as a strategic shift
- spell out IDI's preference for core funding in the SP and the need for donor support to be aligned with IDI's strategic priorities, including ensuring that decision making on bilateral and SAI-level support rests with IDI, based on factors including SAI needs

These changes were made to the SP during the meeting.

Decision: The Board approved the 2019-2023 IDI SP based on a revised document that addressed Board requests to the Board's satisfaction.

6. IDI OPERATIONAL PLAN (OP) AND BUDGET

The Chair emphasised that 2019 would be a transitional year from the current to the new SP and that first steps for this transition had already started. The DG gave a high-level overview on the OP. The 2019 budget will slightly increase from 2018 but will be a balanced budget. He proposed to the Board that from 2019, IDI would update the budget every four months and send it to the Board for information, rather than approval. It would only be sent for approval if there are material issues or changes that the Board needed to address.

The Board discussed the OP and noted that the level of detail was sufficient.

Decision: The Board approved the OP (incl. its annex, appendix) and budget subject to aligning the OP with changes made in the SP (see agenda item 5). The Board also asked the Secretariat to update the organisational diagram in the OP to better reflect how the IDI works with INTOSAI Regions and that work streams will cut across all INTOSAI Regions.

The Board agreed to the proposal of receiving twice yearly updates of the budget, and only requiring approval if there are significant matters that warrant their attention.

7. FUTURE OF THE INTOSAI DONOR COOPERATION

The Chair reminded the IDI Board of its letter to the Leadership group of the INTOSAI -Donor Cooperation following the last Board meeting asking for the timely discussion and decision on the future of the Cooperation and about recent progress made in/after the IDSC in Kuwait in September.

The Secretariat presented the three main conclusions made in Kuwait:

- Extend the current strategy for IDC (2016-2018) for one year
- Request IDI to discontinue a ring-fenced Secretariat & incorporate into IDI (under Global Foundations)
- Set up a task force to develop Working & Governance arrangements for cooperation between IDC, IDI and the wider INTOSAI Community

The Secretariat explained the content of the proposal for the Working and Governance Arrangements of the IDC and the changes this would entail:

- The IDSC requested an annual Strategic Dialogue with the IDI Board, in connection with the March Board meeting
- The IDI Board will approve operational plans of the IDC as part of the IDI OP

The Board discussed the proposal and raised the issue of IDC branding. The Secretariat explained that details of branding and visibility still had to be discussed. There are arguments for having a separate IDC branding.

Board members saw a need to clarify expectations of and roles in the annual Strategic Dialogue with Donors and to have a well-prepared agenda. The DG encouraged Board members to take up strategic issues in the Dialogue (e.g. SAI Independence) that are of concern to them. Board members agreed that the dialogue should take place in between the two-day Board meeting.

Decision: The Board expressed its agreement with the proposals from the INTOSAI-Donor Steering Committee on the Working and Governance Arrangements of the IDC as well as the proposed agreement between the IDI and IDC. These documents are currently reviewed in parallel by members of the INTOSAI-Donor Cooperation.

8. UPDATE OF THE IDI CORPORATE RISK REGISTER

The Secretariat presented material updates on the corporate risk register, especially in light of the new SP. The risk rating of ISSAI Implementation has been increased to reflect stakeholder concerns about SAIs referring to the ISSAIs when they do not have systems to assess their ISSAI compliance and are likely not ISSAI compliant. The likelihood, impact and descriptions of some other risks have been adapted. The risks arising from partnerships and from fully integrating gender have been added.

Decision: The Board agreed to the changes made in the corporate risk register. Board members agreed to accept funding from all SAIs in the INTOSAI community. The reputational risks from accepting funding from SAIs is reduced by ensuring that funding is aligned to IDI's SP priorities.

9. IDI GLOBAL COMMUNICATIONS AND ADVOCACY STRATEGY

The Secretariat presented the new IDI Global Communications and Advocacy Strategy, its background, communication objectives, target audience and communication channels. The Secretariat emphasised that the strategy could only be fully implemented with available resources.

Currently the budget does not include a dedicated function to implement the strategy. However, this is high on IDI's list of priorities and the Secretariat is confident to get the necessary funding soon.

The Board appreciated the strategy and supported more emphasis on advocacy, in particular with regard to SAI Independence. The Board suggested to point out the channels that can be used for advocating SAI independence and include the issue of SAI independence under communication objective 2.

Decision: The Board approved the strategy subject to changes mentioned above.

10. IDI REMUNERATION POLICY: IMPLEMENTATION ARRANGEMENTS

The Chair reminded the Board that it had approved the IDI Remuneration Policy in the March 2018 Board meeting, to be made effective from 1st January 2019. He officially informed that the IDI DG had accepted the offer of a second and last five-year term.

The Chair explained the key feature of the policy and the expanded role of the now called Nomination and Remuneration Committee (NRC).

Decision: The Board approved the Implementation Arrangements for the IDI Remuneration Policy, the updated IDI Board Rules of Procedures and the TOR for the Nomination Committee Rules and Implementation Arrangements based on the prior approval of the NRC.

11. FEEDBACK AND ADVICE FROM THE REGIONS AFTER THE REGIONAL PLATFORM MEETING

The Secretariat presented feedback and advice from the INTOSAI Regions after the Regional Platform Meeting which took place in late June 2018 in Oslo. The Regions support IDI's move to work streams under the new SP, encourage more coordination/regular engagement between IDI and Regions and more support to assist SAIs and Regions.

12. UPDATE OF THE IDI CODE OF ETHICS (COE)

The Secretariat presented the updated IDI Code of Ethics and explained the background and reason for the update. It is now aligned to ISSAI 30 and distinguishes between ethics at the individual and organisational level. It has a clearer reference to preventing, reporting and addressing instances of sexual exploitation and abuse as well as a clearer focus on leadership, monitoring mechanisms and the need for trainings.

The Board welcomed the update and commended the Secretariat on the document. It suggested discussing the need for an ethics committee in a future Board meeting. Board members agreed that a declaration in relation to the CoE has to be signed by IDI staff and those working with IDI. The Board regards the CoE as a living document that should be updated and revised when the need occurs. The Board also requested the Secretariat to emphasise the issue of perception in the document where not already included. This is to also encourage reporting on perceived conflicts of interest.

Decision: The Board approved the CoE subject to necessary changes mentioned above.

13. ANY OTHER BUSINESS (AOB) & DATE OF NEXT MEETING

AOB: Mr. Caldeira expressed his appreciation of being a new member of the IDI Board.

Next meeting: The Board agreed to have the next two-day Board Meeting on 28-29 March 2019. The annual Strategic Dialogue will take place on 28 March in the afternoon.

14. CLOSING

The Chair formally closed the meeting.



Per-Kristian Foss



Åse Kristin Berglihn
Hensen



Kristin Amundsen



Pamela Monroe Ellis



Kimi Makwetu



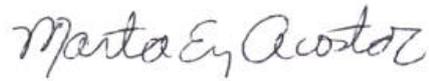
Lara Taylor-Pearce



Helena Lindberg



Vitor Manuel Silva Caldeira



Marta Eugenia Acosta Zúñiga



Margit Kraker