

Annex – Status of FIPP activities in 2019 and 2020

Content

1. FIPP meetings
2. Status of projects from the IFPP Strategic Development Plan (SDP) 2016-2019
 - 2.a Pronouncements endorsed by the INTOSAI Governing Board in 2019
 - 2.b On-going pronouncement projects from SDP 2016-2019
3. Status of projects from the IFPP Strategic Development Plan (SDP) 2020-2022
4. Other tasks achieved by FIPP in 2019

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1. FIPP meetings

In 2019, FIPP had three regular meetings and the Joint Seminar on INTOSAI standard setting. In total, FIPP members had 14 meeting days during 2019.

In the first half of 2020, FIPP were unable to meet physically due to the Covid-19-situation, but carried out a number of teleconferences as an alternative to the cancelled 13th FIPP meeting in Sofia, Bulgaria.

2019

- 10th FIPP meeting, 4 – 8 March in Paro, Bhutan
- 11th FIPP meeting 25 – 28 June in Riga, Latvia
- Joint Seminar 2 – 3 December in Oslo, Norway
- 12th FIPP meeting 4 – 6 December in Oslo, Norway

2020

- 13th FIPP meeting carried out as a series of teleconferences 9 – 11 March, 4 April and 16 April

2. Status of projects from the IFPP Strategic Development Plan 2016-2019

The Governing board endorsed three pronouncements from the SDP 2016-2019 in 2019, while a number of pronouncements are still under development.

2.a Pronouncements endorsed by the INTOSAI Governing Board in 2019

INTOSAI-P 50 Jurisdictional activities
GUID 5100 Guidelines for Audit of Information Technology
GUID 5290 Guidelines for Audit of Key National Indicators (KNI)

2.b On-going pronouncement projects from SDP 2016-2019

No.	Title	Status	Endorsement
#1.2	ISSAI 200 - A more principles-based and future-proof ISSAI 200	Endorsement version conditionally approved by FIPP.	Planned for GB 2020
#1.3	ISSAI 2000 Application of Financial Audit Standards	Exposure draft conditionally approved by FIPP in April 2020. After 3 months of INTOSAI exposure endorsement version to be forwarded to FIPP for approval September 2020.	Planned for GB 2020
#2.1	GUID 2900 Guidance to the financial auditing standards	Exposure draft conditionally approved by FIPP in April 2020. After 3 months of INTOSAI exposure, endorsement version to be forwarded to FIPP for approval September 2020.	Planned for GB 2020
#2.2	GUID 4900 Guidance on authorities and criteria to be considered while examining the regularity and propriety aspects in Compliance Audit	Exposure draft conditionally approved April 2020. After 3 months of INTOSAI exposure, endorsement version to be forwarded to FIPP for approval September 2020.	Planned for GB 2020
#2.3	GUID 5000 Using ISSAIs in accordance with the SAI's mandate and carrying out combined audits	Project Proposal conditionally approved at the 12 th FIPP meeting December 2019 – an outline and the project proposal will be discussed further in FIPP depending on a PSC decision on the project.	
#2.5	GUID 5150 Consolidated and improved guidance on understanding internal control in an audit	Project proposal is being developed by the project group and has been initially appraised by FIPP February 2020. Will be discussed first with FIPP Chair and Vice Chair, LO and Project lead prior to an approval by FIPP. Planned to be put on agenda at FIPP meeting in 2020.	
#2.6	GUID 5160 Consolidated and improved guidance on reliance on the work of internal auditors	Exposure draft is being developed by the project group. Planned to be forwarded to FIPP to the 14 th FIPP meeting in August/September 2020 for appraisal/approval.	
#2.7	GUID 5320 Guidelines on audit of privatisation	Exposure draft is being developed by the project group. An exposure draft was appraised by FIPP March 2020, but FIPP found the draft not yet ready for approval and have distributed list of key issues to project by LO. Planned to be put on the agenda at a FIPP meeting in 2020.	

15. May 2020

#2.7	GUID 5340 Guidelines on audit of Public-Private Partnerships (PPP)	Exposure draft is being developed by the project group, but the drafting has been delayed. Will be discussed at a later FIPP meeting.	
#2.8	GUID 5101 Consolidating and aligning guidance on IT-audit with ISSAI 100	Endorsement version has been prepared by the project group, but based on the exposure comments, FIPP concluded that the GUID was not ready for approval at the 11th FIPP meeting, June 2019. At the 12th FIPP meeting, December 2019, FIPP reviewed the amended endorsement version with a gap analysis and carried out a new appraisal against the criteria. FIPP concluded that the GUID 5101 should not be forwarded to the INTOSAI Governing Board due to the feedback received in the exposure phase.	Will not be forwarded to GB due to feedback in the exposure phase.
#2.9	GUID 5250 Consolidating and aligning the audit of public debt with ISSAI 100	Endorsement version has been approved by FIPP and will be sent to the INTOSAI Governing Board 2020	Planned for GB 2020
#2.10	GUID 5330 Guidance on auditing disaster management	Exposure draft was conditionally approved by FIPP April 2020. After 3 months of INTOSAI exposure, endorsement version to be forwarded to FIPP for approval September 2020.	Planned for GB 2020
#2.11	GUID 5280 Public Procurement Audit	Exposure draft was considered not ready for appraisal by FIPP at the 11th FIPP meeting 2019. FIPP plan to engage with the project group regarding the draft and expects to place the document on FIPP's agenda in 2020.	

3. Status of projects from the IFPP Strategic Development Plan 2020-2022

Project	Status	Approval
Component 1 Reviewing and refining the conceptual framework	The project is in an early stage.	
Component 2 Development work on key topics	Not initiated yet.	
Component 3 Competency Pronouncements (COMPs)	<p>Project proposal is being developed by the project group.</p> <p>A draft project proposal was discussed at the 12th FIPP meeting December 2019. An updated project proposal based on the comments from FIPP was presented to FIPP in March 2020.</p> <p>On the basis of the reworked proposal, FIPP has developed a paper to PSC Steering Committee regarding an update of the SDP 2020-2022 for the Component 3 and a request to review the IFPP classification regarding the COMPs in the framework.</p> <p>After PSC-SC approval of this update, CBC will forward a revised project proposal for FIPPs appraisal/approval – preferably in 2020.</p>	<p>Approval of update of SDP 2020-2022 and update of IFPP Classification principles in which the COMP category is removed as a separate category planned for PSC SC meeting in 2020</p> <p>Endorsement of update of SDP 2020-2022 regarding COMPs planned for GB 2020</p>

4. Other main tasks achieved by FIPP in 2019

1. FIPP completed the approval of all Editorial Changes from the old ISSAI framework to the IFPP. The PSC Secretariat supported the process of implementing editorial changes.

2. FIPP analyzed input received from the INTOSAI community regarding the next IFPP Strategic Plan and made a compilation of draft SDP initiatives / projects as input to the SDP 2020-2022. FIPP completed its part of the SDP planning process and developed a proposal on the new SDP for decision by the PSC Steering Committee and chairs of CBC and KSC and endorsement by the INTOSAI Governing Board. FIPP reviewed the content of the IFPP and analyzed proposed projects from subcommittees, work streams, task forces and working groups of the PSC, CBC and KSC as well as inputs and suggestions from the wider INTOSAI community. This resulted in a number of potential areas where it

15. May 2020

may be relevant to take initiatives in 2020-2025. FIPP obtained inputs from the goal chairs on the prioritisation of these areas which formed the basis of FIPP's final proposal on the SDP. The PSC Secretariat supported the process of gathering inputs and elaborating the proposed SDP.