

## Minutes of the 8th Working Meeting of FIPP 20-24 August 2018

### Agenda 7 – Concluding all agenda items

Mon  
09:00  
-11:00

Agenda Item	Purpose/ description	Record of conclusions
<b>Agenda 1 – Introduction to the meeting</b>		
1a. Program for the week	Confirmation of 8 <sup>th</sup> meeting agenda	The agenda was approved with some changes to acknowledge receipt of a few project proposals and exposure drafts after the stated deadline- 6 August. FIPP agreed to review and appraise the documents against the criteria for approval even though they had been received after the deadline.
1b. Overall status	Recap of earlier meeting decisions, key developments	No decisions required
1c. Update from Goal Chairs	Key decisions from the PSC Steering Committee Meeting	The observer from the PSC Chair (Rafael Torres) presented the key decisions from the PSC SteerCom meeting.  No decisions required
<b>Agenda 2 – FIPP’s working procedures</b>		
2a. Approval of FIPP’s working procedures	Consider any last issues identified in the written procedure and approve the working procedures	FIPP reviewed the version of the working procedures updated after the seventh meeting and gave final inputs.  With these final changes, the working procedures were approved. It was decided that these would be shared with the Goal Chairs after final editorial review.  [link to document]
<b>Agenda 3 – Matters submitted for FIPP’s approval relating to current SDP</b>		
3a. Project proposals for approval (Due Process stage 1)	FIPP’s appraisal against the criteria for approval of project proposals:  SDP 2.7.a – Privatization  SDP 2.7.b – PPP	FIPP received the draft project proposal of the SDP project 2.7 – Privatization from the KSC Chair on 10 August.  FIPP carried out an appraisal against the criteria for approval. The result of the appraisal is attached to these minutes [link]. FIPP concluded that the draft project proposal was not ready to be approved. The result will be communicated to the Goal Chair. FIPP will encourage the KSC to establish a project group for this project.  FIPP received the draft project proposal of the SDP project 2.7 – Public Private Partnerships (PPP) from the KSC Chair on the 10 August  FIPP carried out an appraisal against the criteria for approval. The result of the appraisal is attached to these minutes. [link]. FIPP concluded that the draft project

	SDP 2.10 – Disaster Aid Management	<p>proposal was not ready to be approved. The result will be communicated to the Goal Chair. FIPP will encourage the KSC to establish a project group for this project.</p> <p>FIPP received the draft project proposal of the SDP project 2.10 – Disaster Aid Management from the KSC Chair on the 10 August.</p> <p>FIPP carried out an appraisal against the criteria for approval. The result of the appraisal is attached to these minutes. [link]. FIPP concluded that the draft project proposal was not ready to be approved. The result will be communicated to the Goal Chair. FIPP will encourage the KSC to establish a project group for this project.</p>
3b. Exposure drafts for approval (Due Process stage 2)  <b>ISSAIs</b>	<p>FIPP’s appraisal against the criteria for approval of exposure drafts</p> <p>SDP 1.2 – ISSAI 200</p>	<p>FIPP received the draft exposure draft of the SDP project 1.2 – ISSAI 200 from the PSC Chair on the 01 August .</p> <p>FIPP carried out an appraisal against the criteria for approval. The result of the appraisal and a revised explanatory memorandum [links] are attached to these minutes. FIPP concluded that the draft exposure draft was not ready to be approved. The result will be communicated to the Goal Chair and to the project group.</p>
3c. Exposure drafts for approval (Due Process stage)  <b>GUIDs</b>	<p>Decisions on GUID numbers and appraisal against the criteria for approval of exposure drafts:</p> <p>SDP 2.8 – GUID on Audit of Information Systems</p> <p>SDP 2.8 – GUID on Information Security</p> <p>SDP 2.11 – Public Procurement</p> <p>SDP 3.10 – KNI</p>	<p>FIPP received from the KSC Chair on 14 August the draft exposure drafts of the SDP project 2.8:</p> <ul style="list-style-type: none"> <li>- GUID on Audit of Information Systems</li> <li>- GUID on Information Security</li> </ul> <p>FIPP carried out appraisals against the criteria for approval of the two exposure drafts. The result of the appraisals is attached to these minutes [link]. FIPP concluded that the draft exposure drafts was not ready to be approved. The result will be communicated to the Goal Chair and to the project group.</p> <p>FIPP received from the KSC Chair on 14 August the draft exposure draft of the SDP project 2.11 - GUID on Public Procurement</p> <p>FIPP carried out an appraisal against the criteria for approval of the exposure draft. The result of the appraisal is attached to these minutes. [link]. FIPP concluded that the exposure draft was not ready to be approved. The result will be communicated to the Goal Chair and to the project group.</p> <p>FIPP decided on the GUID-numbers in line with FIPP’s overall planning for the GUIDs category. The planned number for the GUID on audit of Information Systems is GUID 5100. An additional GUID on information security will become GUID 5101.</p> <p>FIPP received from the KSC Chair on 14 August the draft exposure draft of the SDP project 3.10 - GUID on Key National Indicators (KNI)</p> <p>FIPP carried out an appraisal against the criteria for approval of the exposure draft. The result of the appraisal is attached to these minutes. [link] FIPP concluded that the exposure draft was not ready to be approved. The result will be communicated to the Goal Chair and to the project group.</p>
7a. Final decisions on approval (stage 1, 2 or 3 of the due process)	Voting by show of hands on proposals/drafts	The endorsement version of INTOSAI-P 10 Mexico Declaration was approved by 16 out of 16 FIPP members.

<p>3d. Endorsement version for approval (Due Process stage 3)</p>	<p>FIPP's appraisal against the criteria for approval of endorsement versions</p> <p>SDP 1.1 – INTOSAI-P 10</p>	<p>FIPP received from the PSC Chair on 8 August the endorsement version of the SDP project 1.1 - INTOSAI-P 10 Mexico Declaration.</p> <p>FIPP carried out an appraisal against the criteria for approval of the endorsement version. FIPP concluded that the endorsement version was ready for approval. FIPP decided on the approval under item 7a.</p>
<p><b>Agenda 4 – Ongoing matters relating to current SDP</b></p>		
<p>4a. Draft pronouncements under development</p>		<p>The content of this item was moved to other agenda items. Refer to decision at 1a.</p>
<p>4b. Project proposals under development</p>	<p>Consider scoping papers and other suggestions regarding SDP-projects</p> <p>SDP 2.6 – Internal Audit</p> <p>SDP 2.12 – Jurisdictional activities</p>	<p>The project liaison presented the project proposal of SDP 2.6 – Internal Audit for appraisal against the criteria for approval. The result is attached. [link] FIPP found the draft in an advanced state of readiness for approval, and FIPP is looking forward to receiving the finalized proposal from the Goal Chair. The project liaison will communicate the result to the project group.</p> <p>The project liaison for SDP 2.12 – Jurisdictional activities of SAIs asked for guidance on behalf of the project group.</p> <p>The project group had developed a preliminary draft for consideration. FIPP had previously given a conditional approval of a project proposal. The condition was that the project should aim at a GUID in line with the expected outcome defined by the SDP. The project group has developed a first draft pronouncement on principles for SAIs with jurisdictional function and asked whether it would be possible to place such principles in the IFPP as a standard rather than a GUID.</p> <p>FIPP concluded that the placement will depend on the purpose of the pronouncement and the draft will have to be further developed accordingly.</p> <p>The next relevant step will be that a finalized project proposal is submitted to FIPP for approval (cf. stage 1 of the due process for the IFPP). Results of appraisal will be communicated to the project group. [link to conclusions]</p>
<p>4c. Status on other SDP-projects</p>	<p>Brief status on projects not covered elsewhere</p> <p>SDP 1.3 – ISSAI 2000</p>	<p>The project liaison reported that the SDP project 1.3 has completed Phase 1. The project liaison informed that the group had found that the original purpose of the project, which was to develop ISSAI 2000, needed to be reconsidered. The project group was now aiming at consolidating all practice notes into the GUIDs.</p>

	<p>SDP 2.1 – Financial audit guidance</p> <p>SDP 2.2 – Compliance audit guidance</p> <p>SDP 2.3 - Combined audits</p> <p>SDP 2.5 – Internal Control</p> <p>SDP 2.9 – Public debt</p>	<p>FIPP encourages the project group to seek guidance from FIPP on this change of the scope and purpose of the project.</p> <p>The project liaison reported that FAAS is giving priority to the projects on ISSAI 200 and ISSAI 2000, which means that only limited progress in SDP project 2.1, can be expected.</p> <p>The project liaison for SDP project 2.2 reported that she have seen a very preliminary draft. Work on draft is on-going, and is expected to be discussed at the CAS meeting October 2018. Expect that FIPP will receive an exposure draft to be discussed at the FIPP meeting November 2018. It was considered whether FIPP can be represented at the CAS meeting by Neil Usher or Josephine via video-link.</p> <p>The project liaison informed that he would ask the project group to report on the progress of SDP 2.3 before the next FIPP meeting.</p> <p>The project liaison reported that only limited progress had taken place. The project group (and the ICS) have decided to first work on SDP 2.6 – Internal auditors, and then 2.5. The PSC Observer informed that both projects were on the agenda of the next meeting of the ICS.</p> <p>Based on the report from the project liaison and the technical assistant to the Chair on SDP 2.9, FIPP would encourage the group to seek guidance from FIPP on the direction. This can be achieved by presenting an outline or preliminary draft at a coming FIPP meeting.</p>
<p>4d. Implementation of the IFPP</p>	<p>FIPP to provide directions on:</p> <ul style="list-style-type: none"> <li>- Editorial changes to ISSAI 100</li> <li>- Withdrawal of pre-existing ISSAIs / INTOSAI GOVs</li> <li>- Relabeling issues</li> </ul>	<p>The PSC Observer explained that the PSC Sec had identified a need to revise the introduction to ISSAI 100 in order to update the text in light of the introduction of the IFPP.</p> <p>FIPP gave guidance to the revision which follows the due process for minor editorial changes. An updated draft will be presented for approval at a future FIPP meeting.</p> <p>The PSC Observer presented a number of issues relating to the relabeling and withdrawal of pronouncements in the IFPP.</p> <p>FIPP agreed with the PSC Secretariat’s suggestions, except the proposal to avoid abeling GUID 3910 and 3920 with a cautionary statement. FIPP recognized the issue and arguments presented by the PSC Observer, but found that these might also apply in other cases. FIPP therefore took the opportunity to revise its decision from the 6<sup>th</sup> FIPP meeting on the statement as follows:</p> <p><b>Decision by FIPP</b> Statement as decided by FIPP at its 6<sup>th</sup> Meeting in Guatemala:</p> <p>“CAUTION - This document was developed before the creation of the INTOSAI Framework of Professional Pronouncements (IFPP). It has not yet been reviewed to ensure alignment with the International Standards of Supreme Audit Institutions (ISSAI) and the quality requirements of the IFPP. It is thus subject to change or withdrawal. “</p> <p>Is replaced by:</p>

		<p>“Pre-IFPP Document - This document was developed before the creation of the INTOSAI Framework of Professional Pronouncements (IFPP) in 2016. It may therefore differ in form and purpose from more recent INTOSAI Auditing Guidance.”</p> <p>[link to updated document on relabeling]</p>
4e. Overall status on the SDP 2017-2019		
<b>13:00 -17:00</b> <b>Agenda 5 – IFPP 2019: Assessment of existing pronouncements</b>		
5a. Report of Task Force C on task 1: Organize FIPP’s assessment of adequacy, clarity, and consistency of existing INTOSAI-Ps, ISSAIs, and GUIDs	Report and reflections on the assessment of ISSAIs, INTOSAI GOVs and GUIDs organized by Task Force C.	<p>Novy Pelenkahu presented Task Force C’s report on how to organize FIPP’s assessment of ISSAIs, INTOSAI GOVs and GUIDs.</p> <p>FIPP concluded that FIPP will carry out a review of all pronouncements that will be part of the IFPP by 2019, with the exception of pronouncements that are currently under revision.</p>
5b. Improving the INTOSAI-Ps after 2019	Discussion to identify issues of consistency, clarity and adequacy of the INTOSAI-Ps	FIPP had a first discussion of strengths, weaknesses and opportunities of the set of <b>INTOSAI-Ps</b> . This resulted in a list of issues that may be further explored in connection with the development of the next SDP. At the next meeting some of these may be further discussed in light of the input from INTOSAI working groups and the wider INTOSAI community.
5c. Improving the ISSAIs after 2019	Discussion to identify issues of consistency, clarity and adequacy of the ISSAIs	FIPP had a first discussion of strengths, weaknesses and opportunities of the set of <b>ISSAIs</b> . This resulted in a list of issues that may be further explored in connection with the development of the next SDP. At the next meeting some of these may be further discussed in light of the input from INTOSAI working groups and the wider INTOSAI community.
5d. Improving the GUIDs after 2019	Discussion to identify issues of consistency, clarity and adequacy of the GUIDs	FIPP had a first discussion of strengths, weaknesses and opportunities of the set of <b>GUIDs</b> . This resulted in a list of issues that may be further explored in connection with the development of the next SDP. At the next meeting some of these may be further discussed in light of the input from INTOSAI working groups and the wider INTOSAI community.
<b>Wed 09:00 -12:00</b> <b>Agenda 6 – Action Plan for FIPP for the next SDP</b>		
6a. Report of Task Force B	Update from Task Force B on the current status of	Beryl Davis explained that letters to INTOSAI members, stakeholders and working groups have been sent by the Goal Chairs inviting input to the next SDP. The deadline for submitting inputs is 5 October 2018.

	communication with the PSC on Invitation to INTOSAI members and stakeholders to provide inputs into the SDP planning process	The Goal Chairs will carry out a first screening of the inputs received before forwarding it to the FIPP by the end of October 2018.
6b. Report of Task Force C on task 2:  Organise FIPP's prioritisation and scoping of suggestions obtained through the SDP-planning process	Discussion and decisions on the forward work of FIPP with regard to the development of the next SDP	Karen Belteton Mohr presented the tools that had been developed by Task Force C in order to organize and prioritize the incoming proposals for the next SDP. A preparation group of FIPP members will meet before the next FIPP meeting in order to prepare FIPP's discussions on the inputs received from the INTOSAI community, stakeholders and working groups through the Goal Chairs.
6c. Report of Task Force C on task 3:  Consider how FIPP can handle the outstanding key-tasks for FIPP under the current SDP priority 2 and 3 (aiming at post-2019)	Discussion and decisions on the outstanding key FIPP tasks and how these relates to the forward work on the next SDP	Stuart Barr presented Task Force C's considerations on the outstanding key FIPP tasks.  FIPP concluded that it will not be possible to elaborate FIPP papers as foreseen in the SDP before a technical supporting function has been established.  Task Force C also highlighted the relevance of considering the drafting conventions for ISAs used by IAASB as a starting point for developing drafting conventions for the auditing standards of the ISSAIs.
	which have been considered under agenda 3 and are deemed ready for approval	The endorsement version and the conclusions drawn by FIPP as basis for the approval will be forwarded to the PSC Chair for submission to the Governing Board.

	– approval requires a 2/3 majority	The conclusions and the endorsement version will be displayed on issai.org  [link to conclusions]
7b. Any outstanding business		In light of the discussions at the meeting under agenda item 3a. and 3c FIPP initiated a draft paper on supplementary guidance to drafting conventions for GUIDs. The objective is to help standardize the content of the GUIDs and streamline the process of producing these guidelines on subject specific matters. It was agreed to share the draft paper with the project groups along with FIPP’s written inputs on appraisal of individual projects.
7c. Concluding on all agenda items		
<b>Agenda 8 – Planning the forward work</b>		
8a. FIPP’s reporting to the Goal Chairs		Short minutes with links to agreed documents Will be sent before end of September 2018
8b. FIPP meetings in 2018-2019		Next FIPP meeting in Bali 26-30 November 2018  (21-23 Nov – Meeting for the preparation group on inputs to the next SDP.)  <u>Upcoming FIPP meetings</u> (dates and hosts t.b.a.):  March 2019 – deadline for submission to the meeting 15 Feb  June 2019  November 2019  The Chair invited members to consider hosting the next meetings.
8c. Way forward decisions	Task Forces towards the next FIPP meeting: - Tasks - Members	<ol style="list-style-type: none"> <li>1. It was agreed that FIPP will form four teams (IFPP pronouncement wise) to initiate criteria for appraising proposals for the next SDP.</li> <li>2. FIPP will have a pre-meeting to the 9<sup>th</sup> meeting in Bali to consolidate the work on next SDP.</li> </ol>
8d. Any other business		