

## Draft minutes of the FIPP Meeting 26-30 Nov 2018 (9<sup>th</sup> meeting)

**Version 1 February 2019**

Agenda Item	Purpose	Record of conclusions
A pre-meeting of the FIPP Preparation Group took place 21-23 November		
<b>Agenda 1 – Introduction to the meeting</b>		
<b>Opening ceremony</b>		<p>The FIPP Chair thanked the Chairman, the Secretary General and other representatives of the SAI of Indonesia for hosting the 9<sup>th</sup> FIPP meeting and for their hospitality and warm welcome. The FIPP Chair stressed that a special focus at this meeting will be on the development of the next SDP for the IFPP – and FIPP’s task will be to balance the many inputs received from INTOSAI and other stakeholders with the strategic goal of INTOSAI to become a professional standard setter.</p> <p>The Chairman of the SAI of Indonesia underlined that SAI’s ultimate purpose is to give value and benefits to the citizens, and that audit standards are key to ensure the quality processes of audits. FIPP is responsible for the quality of standards produced by INTOSAI and the SAI of Indonesia supports and appreciates FIPP’s efforts.</p>
<b>Introduction by the new chair of FIPP</b>		<p>The newly appointed FIPP Chair Ms Aase-Kristin Hemsén informed about her personal and professional background and explained that special focus areas for her as Chair will be:</p> <ul style="list-style-type: none"> <li>- To enhance FIPP’s focus on ISSAIs and implementation guidelines.</li> <li>- To improve cooperation with the Goal Chairs, Subcommittees and Working Groups.</li> </ul>
<b>1a. Program for the week</b>	Confirmation of meeting agenda	The <a href="#">meeting agenda</a> (version of 25. November) was confirmed.
<b>1b. Overall status</b>	Recap of earlier meeting decisions, key developments	No decisions taken.
<b>1c. Update from Goal Chairs</b>		<p>The observer from the PSC Chair (Rafael Torres) gave an update on the appointment of the new FIPP Chair and the 3 new FIPP members:</p> <ul style="list-style-type: none"> <li>- Mr. Deepak Anurag (SAI of India)</li> <li>- Mr Toma Donchev (SAI of Bulgaria)</li> <li>- Mr Gerhard Ross (ECA)</li> </ul> <p>Mr Torres explained that it may be necessary to revisit the appointment process for new members. The PSC will discuss this with FIPP.</p> <p><a href="#">Link to presentation</a></p> <p>Mr Torres also gave a briefing on the Governing Board meeting 15-16 November 2018. The PSC Chair presented to the GB the revised FIPP ToR, the status of the implementation of the current SDP and the process of developing the next SDP. At the GB meeting the proof of concept of the Technical Support Function of INTOSAI standard-setting was approved.</p>

## Agenda 2 – Discussion on the SDP 2019-2025

<p><b>2.a.</b> <b>Report from team 3</b> - status - inputs received - key issues identified</p>		<p>The Chair and Neil Usher presented the work done at the pre-meeting 21 – 23 November by the Preparation Group.</p> <p>The group had assessed</p> <ul style="list-style-type: none"> <li>a) the input received from SAIs, INTOSAI bodies, working groups and other stakeholders</li> <li>b) the FIPP member’s review of the existing IFPP</li> </ul> <p>On this basis the group had formulated a list of 14 “initiatives” with an initial scoping of 6 of the initiatives and a draft text on the results of FIPP’s review.</p>
<p><b>2.b.</b> <b>First discussion on: Results of FIPPs review of existing pronouncements</b></p>	<p>Consider the text for the SDP on the current state of the INTOSAI-Ps, ISSAIs and GUIDs</p>	<p>The text prepared by the Preparation Group was reviewed in session and a number of revisions were made.</p> <p>See link to final documents under item 8.</p>
<p><b>2.c.</b> <b>First discussion on: Prioritization and timing of future projects</b></p>	<p>Define: 1) A first parcel of projects that FIPP will scope during the meeting. 2) An additional list of issues/ projects that will be considered later</p>	<p>The list of “initiatives” for the next SDP prepared by the Group was discussed in session.</p> <p>A number of inputs were given and the members of the Group were asked to update the description of the initiatives on the basis of the discussion. The updated initiatives were revisited under agenda 8.</p> <p>See link to final documents under item 8.</p>
<p><b>2.d.</b> <b>Next step in the SDP planning process</b></p>		<p>No decisions taken</p>

## Agenda 3 – Exposure drafts submitted by the goal chair for FIPP’s approval

<p><b>3.a</b> <b>Report from Team 1 - Support to review of exposure drafts</b></p>	<p>Overview of any reviews carried through</p>	<p>Josephine Mukomba presented the work of Team 1.</p> <p>No decisions taken</p>
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<p><b>3.b. Exposure drafts previously appraised</b></p> <p>SDP 1.2 ISSAI 200 – Audit principles for financial audit</p> <p>SDP 2.8 GUID 5100 - Audit of Information Systems</p> <p>GUID 5101 - Information Systems Security Audit</p> <p>SDP 2.11 GUID 5280 on Public Procurement</p> <p>SDP 3.10 GUID 5290 on Key National Indicators</p>		<p>The exposure draft of ISSAI 200 was moved to item 4 on the request of Mr Torres (PSC Secr). The ED had been received by the PSC Chair at such a late date that it had not been possible for the PSC Chair to review the document before it was submitted to FIPP for approval.</p> <p>Einar Gørrissen presented the exposure drafts of GUID 5100 and 5101.</p> <p>FIPP acknowledged that most issues identified in FIPP’s appraisal of the two documents at the 8<sup>th</sup> FIPP meeting had been adequately addressed. A few issues remained – the preface of the documents were not in line with the drafting conventions for GUIDs and it was questioned whether there is a need for two documents as this results in duplication.</p> <p>FIPP decided to initiate a vote on the documents under item 10 for conditional approval, the conditions being that the prefaces are deleted, a few minor revisions of GUID 5100, and that 3 questions are inserted in the exposure memorandum. If the working group accepts these revisions, the exposure drafts are ready for exposure.</p> <p><a href="#">Link to revised exposure draft of GUID 5100</a>  <a href="#">Link to revised exposure draft of GUID 5101</a>  <a href="#">Link to final Explanatory memorandum of GUID 5100 (uploaded on ISSAI.org)</a>  <a href="#">Link to final Explanatory memorandum of GUID 5101 (uploaded on ISSAI.org)</a></p> <p>Neil Usher presented the exposure draft of GUID 5280 on Public Procurement Audit. The document had been improved, but a number of substantial issues remain, in particular references to financial audit, unnecessary coverage of material already dealt with in other pronouncements and translation/linguistic matters.</p> <p>Based on the criteria for approval, FIPP found that the exposure draft was not yet ready for approval. It invited its project liaison to work closely with the project group to identify further editorial modifications that would allow a revised draft ED to be put to FIPP for a potential approval by written procedure</p> <p><a href="#">Link to Response to PPA</a></p> <p>Robert Cox presented the exposure draft for GUID 5290 on KNI. FIPP decided that the exposure draft was ready for approval, as the PG had addressed FIPP’s comments. The approval will be voted on under item 10.</p>
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<p><b>3.c. Exposure drafts for appraisal</b></p> <p>SDP 2.2 GUID 4900 on Compliance audit</p> <p>SDP 2.9 GUID 5250 on Public Debt</p>	<p>Appraisal against criteria (GUID number to be decided)</p>	<p>Josephine Mukomba presented the exposure draft of GUID 4900 on Compliance audit. It was the first time draft that had been submitted to FIPP.</p> <p>FIPP carried out an appraisal against the criteria for approval of the exposure draft. The result of the <a href="#">appraisal</a> is attached to these minutes. 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>The communication to the Goal Chair should also include the following messages: - It is an important document: Supplementary GUID - FIPP offers extended assistance by project liaison</p> <p>Novy Pelenkahu presented the exposure draft of GUID 5250 on Public Debt.</p> <p>FIPP carried out an appraisal against the criteria for approval of the exposure draft. The result of the appraisal and the letter to the project lead <a href="#">are attached</a> to these minutes. 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>The communication to the Goal Chair should also include the following messages: - It is an important document: Supplementary GUID</p>
<p><b>Agenda 4 – Exposure drafts in the pipeline – matters presented by the project liaison</b></p>		
<p><b>4.a. Drafts presented for appraisal against criteria for approval:</b></p> <p>SDP 2.12 Jurisdictional Activities</p>	<p>Purpose: Develop a written appraisal against criteria for approval</p>	<p>The KSC chair had submitted a project proposal and an exposure draft for approval. FIPP appraised the project proposal under item 6. FIPP decided that the project should aim to develop an INTOSAI-P within the category of INTOSAI Core Principles.</p> <p>Considering that the FIPP had a number of amendments to the project proposal due to FIPP’s classification of the pronouncement, FIPP discussed the exposure draft, based on the criteria for approval, ref working procedures para 16c and 17. FIPP concluded that the exposure draft was not ready for appraisal. Individual members gave valuable input that will be communicated to the project group after the meeting.</p> <p>FIPP encouraged the project group to revise the exposure draft and re-submit it to FIPP through the goal chair, for approval. The result will be communicated to the Goal Chair and to the project group.</p>
<p><b>4.b. Matters presented to seek guidance from FIPP on key issues:</b></p> <p>SDP 1.2 ISSAI 200 – Audit principles for financial audit</p>	<p>Purpose: Provide response to key questions and/or give directions to the draft</p>	<p>The project SDP 1.2 – ISSAI 200 – was removed from agenda item 3. At its 8<sup>th</sup> meeting, FIPP had carried out an appraisal against criteria for approval, ref para 17 in the working procedures. FIPP had also decided that approval could be organized through a written procedure in order to avoid delays in the project.</p> <p>The LO informed FIPP about the status of the project and FIPP discussed the draft with reference to the appraisal done in the 8<sup>th</sup> meeting. The LO will give guidance to the project group with reference to the discussion from the 9<sup>th</sup> meeting.</p> <p>In the previous discussion, FIPP had raised a number of points on which the draft could also be improved. The FIPP chair will not regard these to be substantial enough to prevent the exposure draft to be voted on through a written procedure.</p>

<p>SDP 1.3 ISSAI 2000 on Financial audit</p> <p>SDP 2.3 Combined audits</p>	<p>Discuss the forward direction of project</p>	<p>Alexandra Popovic presented the status of SDP 1.3 in the absence of the project liaison Stuart Barr.</p> <p>Based on the available information after phase 1, FIPP is informed that the project group intends to make some changes in the scope and purpose of the project. FIPP strongly encourages the project group to return to FIPP with a clear description of the direction.</p> <p>Tashi Tobgay presented the status of SDP 2.3 – Combined audits. The project group had carried out a survey on the practices of SAIs as requested by FIPP.</p> <p>Based on the conclusions from the survey, FIPP encourages the PG to:</p> <ul style="list-style-type: none"> <li>- Consider whether they want to revise the project proposal on basis of the survey</li> <li>- Update the information in the project proposal on risks, timeline, resources, staffing</li> <li>- Prepare an outline of the suggested GUID, which would enhance FIPP’s possibility to give clear guidance</li> </ul> <p>FIPP foresees to discuss the matter further at the next meeting based on any material that may be available from the project group before February 15, 2019.</p> <p><a href="#">Communication to project group</a></p>
<p><b>Agenda 5 – Editorial changes – section 2.2. of the due process for the IFPP</b></p>		
<p><b>Editorial changes as a result of SDP priority 1</b></p>		<p>Kristoffer Blegvad presented the list received from the PSC Sec on the editorial changes to the documents in the IFPP that is a result of the migration of the documents from the ISSAI framework to the IFPP (cf. renumbering and relabeling doc)</p> <p>According to the Due Process in the case of editorial changes, FIPP shall approve:</p> <ul style="list-style-type: none"> <li>• That the due process for revising pronouncements can be applied because the changes proposed are considered to be minor or conforming, and that public exposure is therefore not required.</li> <li>• That the revised pronouncement can be published on www.issai.org and replace the previously endorsed version.</li> </ul> <p>FIPP’s review of the revised documents should be finalized at the next FIPP meeting March 2019. The organization of this task will be decided under item 11.d.</p>
<p><b>Agenda 6 – Project proposals submitted by the goal chair for FIPP’s approval</b></p>		
<p>SDP 2.6 GUID 5160 - Reliance on internal audit</p>	<p>Appraisal against criteria</p>	<p>Marita Salgrave presented the project proposal on GUID 5160. FIPP carried out an appraisal of the PP at FIPP’s 8<sup>th</sup> Meeting. The project group has revised the document in accordance with the directions provided by FIPP.</p> <p>FIPP decided that the PP was ready for approval and a formal vote of approval will be carried out under item 10.</p> <p><a href="#">Link to Approved project proposal</a></p>

SDP 2.12 Jurisdictional activities		<p>Lionel Vareille presented SDP 2.12 – Jurisdictional Activities</p> <p>The KSC chair had submitted a project proposal and an exposure draft for approval. FIPP discussed the numbering of the pronouncement and decided that it should be placed among the Core Principles of the INTOSAI-Ps with the preliminary number INTOSAI-P 15.</p> <p>FIPP carried out an appraisal against the criteria for approval of the project proposal. The result of the appraisal is <a href="#">attached</a> to these minutes. FIPP concluded that the project proposal with a few amendments was ready to be approved. It will be voted on under item 10.</p> <p>The result will be communicated to the Goal Chair and to the project group.</p> <p><a href="#">Link to updated Project Proposal</a></p>
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### Agenda 7 – Project proposals in the pipeline – matters presented by the project liaison

<p><b>7.a. Draft proposals presented for appraisal against criteria for approval:</b></p> <p>SDP 2.7 Privatization</p> <p>SDP 2.10 Disaster management</p>	<p>Purpose: Develop a written appraisal against criteria for approval</p>	<p>Lionel Vareille presented the status of SDP 2.7 – Privatization.</p> <p>FIPP discussed the draft project proposal and the outline. The outline needs to be adjusted in light of the drafting conventions for GUIDS. When that has been done, the project proposal and outline can be used as basis for assembling project group.</p> <p>When the full project group has been established by the KSC chair and the group has finalized the project proposal, the project proposal will be ready for approval by FIPP. The project will be considered already on-going and will be carried over after the current SDP falls away.</p> <p>Novy Pelenkahu presented the status for SDP 2.10 based on the draft project proposal that had been submitted to the project liaison from the project lead.</p> <p>FIPP discussed the draft project proposal and the outline. The outline needs to be adjusted in light of the drafting conventions for GUIDS. When that has been done, the project proposal and outline can be used as basis for assembling project group.</p> <p>When the full project group has been established by the KSC chair and the group has finalized the project proposal, the project proposal will be ready for approval by FIPP. The project will be considered already on-going and will be carried over after the current SDP falls away.</p> <p><a href="#">Link to revised outline</a> (sections with yellow markings should be reconsidered)</p>
<p><b>7.b. Matters presented to seek guidance from FIPP</b></p>		<p>N/A</p>

### Agenda 8 –The first parcel of tentative projects for the SDP 2019-2025

<p><b>8.a. Tentative projects to be launched after 2019</b></p>	<p>Define scope of individual projects included in the first parcel to goal chairs</p>	<p>The initiatives presented under item 2 formulated on the basis of the input received in the SDP consultation process and FIPP’s review of existing IFPP pronouncements were further discussed and revised.</p> <p>See list of initiatives in the link to Appendix 1 and 2 below.</p> <p>FIPP agreed not to prioritize the initiatives at the current stage, but give the full list to the Goal Chairs/Steering Committee. In the communication to the Goal Chairs, the FIPP Chair will explain how the initiatives reflect the input received through the consultation process and how each initiative relates to the selection criteria provided in the consultation letter.</p> <p><a href="#">Letter to the PSC Steering Committee</a> <a href="#">Appendix 1 and 2 – Feedback table and list of initiatives</a> <a href="#">Appendix 3 – Background</a></p>
<p><b>8.b. Other inputs to the SDP</b></p>		<p>The document “Outline of the SDP structure – from Goal Chairs” was presented for information.</p> <p>No decisions taken.</p>

### Agenda 9 – Concluding on any written outcomes of the meeting

	<p>Finalize appraisals against criteria or any other written outcomes agreed under agenda 1-8.</p>	<p>Documents finalized</p>
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### Agenda 10 – Voting on approval (stage 1, 2 or 3 of the due process)

<p><b>Voting by show of hands – approval requires a 2/3 majority</b></p>	<p>Approve exposure drafts and project proposals identified under agenda 3 and 6</p> <p><b>Exposure drafts:</b></p> <p>Exposure draft on GUID 5290 on audit of Key National Indicators</p> <p>Exposure draft on GUID 5100 on audit of information systems</p> <p>Exposure draft on GUID 5101 on audit of security of information systems</p>	<p>The exposure draft was approved with 12 votes in favor, 0 votes against (1 vacant seat, no need to obtain vote of the 3 members who were absent).</p> <p>The project proposal was approved on the condition that a number of specified edits (see <a href="#">Link to revised exposure draft of GUID 5100</a>) are accepted by the KSC Chair. This conditional approval was taken with 12 votes in favor, 0 votes against (1 vacant seat, no need to obtain vote of the 3 members who were absent)</p> <p>The project proposal was approved on the condition that a number of specified edits (see <a href="#">Link to revised exposure draft of GUID 5101</a>) are accepted by the KSC Chair. This conditional approval was taken with 11 votes in favor, 1 votes against (1</p>
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	<p><b>Project proposals:</b></p> <p>Project proposal GUID on reliance on the work of internal auditors (SDP 2.6)</p> <p>Project proposal on principles for Jurisdictional function of SAIs (SDP 2.12)</p>	<p>vacant seat, no need to obtain vote of the 3 members who were absent).</p> <p>The motivation for the dissenting vote was:  <i>“FIPP raised some substantial matters related to SDP 2.8 GUID 5101 that FIPP think should be further explored in the exposure process. But at this stage these issues have not been resolved.”</i></p> <p>The project proposal was approved with 12 votes in favor, 0 votes against (1 vacant seat, no need to obtain vote of the 3 members who were absent)</p> <p>The project proposal was approved on the condition that a number of specified edits (see <a href="#">Link to updated Project Proposal</a>) are accepted by the KSC Chair. This conditional approval was taken with 12 votes in favor, 0 votes against (1 vacant seat, no need to obtain vote of the 3 members who were absent)</p> <p>See also link to letter to the Goal Chairs under agenda 11.e</p>
<p><b>Agenda 11 – Concluding the meeting and planning the forward work</b></p>		
<p><b>11.a. Brief status on other SDP-projects</b></p> <p>SDP 2.1 GUID on Financial audit</p> <p>SDP 2.5 Internal Control</p> <p>SDP 2.7 Project proposal on GUID on PPP</p>		<p><a href="#">Status of the expected results of the SDP</a></p> <p>The project liaisons (Neil Usher and Lionel Vareille) gave a status of the SDP projects 2.1 and 2.5. No significant developments had taken place since the last FIPP meeting in August 2018.</p> <p>The observer from the PSC chair informed FIPP that the ICS intends to submit a project proposal for FIPP’s approval in it’s 10<sup>th</sup> meeting.</p>
<p><b>11.b. FIPP’s next meetings and long-term meeting plan</b></p>		<p>The next FIPP meetings will be:</p> <ul style="list-style-type: none"> <li>- Paro, Bhutan 4-8 March 2019</li> <li>- Riga, Latvia 25-28 June 2019</li> </ul> <p>An overview of the long-term planning of FIPP meetings can be found here: <a href="#">Planning future FIPP meetings</a></p>
<p><b>11.c. Organisation of FIPP’s further work on tentative projects for the SDP 2019-2025</b></p>		<p>FIPP entrusted the FIPP Chair and Vice Chair to consolidate FIPP’s list of tentative projects for the SDP 2019-2025 and to communicate the key messages from the FIPP regarding the next SDP to the Goal Chairs after the FIPP meeting.</p> <p>See links to the letter and appendixes under agenda item 8.a.</p>

<p><b>11.d. Other activities towards the next meeting</b></p>		<ul style="list-style-type: none"> <li>The FIPP Chair will organize and initiate FIPP's review of the editorial changes in pre-existing ISSAIs and INTOSAI GOVs that has been carried out by the PSC Secretariat. This exercise will be organized in a new Teamwork Project and will be kicked-off in January 2019, allowing FIPP to have a solid basis for the approval of the editorial changes at the next FIPP meeting in March 2019.</li> </ul>
<p><b>11.e. Summary of key decisions in the minutes</b></p>		<p>The FIPP Chair summed up the main conclusions from the meeting as documented in the minutes above.</p> <p>On the basis of a request from the FIPP Chair, FIPP confirmed unanimously that Kristoffer Blegvad continues as Vice Chair of FIPP.</p> <p>After the meeting the FIPP Chair sent a letter to the Goal Chairs with the key decisions and messages from the FIPP meeting: <a href="#">Letter to the Goal Chairs from the FIPP Chair</a></p>
<p><b>11.f. Any other business</b></p>		<p>The FIPP Chair thanked the departing FIPP members Novy Pelenkahu and Neil Usher for their great contributions to FIPP and the Chair and FIPP's members expressed their gratitude to the Indonesian SAI for their excellent hosting of the FIPP meeting and great hospitality.</p>

**FIPP members present:**

Josephine Mukomba  
Tashi Tobgay  
Neil Usher  
Lionel Vareille  
Karen Mohr  
Einar Gorrissen (Mon-Tues)  
Beryl Davis  
Robert Cox  
Alexandra Popovic  
Marita Salgrave  
Novy Pelenkahu  
Kristoffer Blegvad  
Aase Hemsén

**FIPP members absent:**

Stuart Barr  
Alex Monge  
Einar Gorrissen (Wednesday-Friday)

**FIPP members present at the pre-meeting**

Aase Hemsén  
Kristoffer Blegvad

Einar Gorrissen  
Novy Pelenkahu  
Neil Usher  
Alexandra Popovic  
Karen Mohr