

Minutes from the September 2020 Web meetings of the Forum for INTOSAI Professional
Pronouncements

2 September / 8 September / 11 September 2020

<p>Due to the pandemic Covid-19 situation the FIPP Chairmanship has decided to conduct shorter, more frequent web-based FIPP meetings in order to be agile regarding the FIPPs assigned tasks.</p>		
<p>Meeting days Wednesday 2 September 2020 - 13:00–17:00 CEST Tuesday 8 September 2020 - 13:00–17:00 CEST Friday 11 September 2020 - 13:00–17:00 CEST</p>		
Agenda Item	Purpose	Record
Introduction		
<p>Introduction to the three September 2020 web-meetings</p>		<p>The FIPP Chair informed of the web-meetings and the agenda.</p> <p>The agenda for the three September meetings was the following:</p> <ul style="list-style-type: none"> • An initial discussion regarding <i>Component 1</i> of the Strategic Development Plan (SDP) 2020-2022 for the INTOSAI Framework for Professional Pronouncements (IFPP) as reported by the PSC Chair in mid-August. • A discussion of projects presented to FIPP under <i>Component 2</i> to be considered for a possible update of the SDP, and a conclusion regarding the content of FIPP's reporting and proposal for an SDP update to the PSC SC meeting 6 October 2020. • A discussion and conclusion on the way forward for the <i>Exposure Draft GUID 5340 – Guidance on the Audit of Public-Private Partnership (PPP)</i>. • Additional FIPP papers and reports to be submitted to the PSC SC meeting 6 October 2020. • Practicalities <p>FIPP had invited the PSC Chair's Component 1 project group, the responsible project groups under the Working Group on Values and Benefits of SAIs (WGVBS) on possible Component 2-projects, and the working group responsible for the project 2.7 GUID 5340 on the Audit of Public-Private Partnership (PPP) to be present and partake in the discussions under their responsible agenda item.</p> <p>See Annex 1 for the participants' list and the attendance at each web-meeting.</p>
Component 1 - Discussion		
<p>Component 1</p>	<p>Discussion</p>	<p>This agenda item was discussed at all three web-meetings, and present in the mid-session were the TSF and representatives from</p>

		<p>the PSC chair and vice chair, the project lead and representatives from the CBC.</p> <p>FIPP had an initial internal round of discussion as well as a concluding internal discussion regarding FIPP's position on the questions asked by the PSC Chair and the attached preliminary analysis report on Component 1.</p> <p>At the mid-session, the PSC project lead presented the work done so far on the project and the preliminary findings and thoughts about how to proceed further with the project. FIPP members – as well as the PSC and CBC – joined in a discussion after the presentation and asked questions regarding the findings presented, the analysis report, as well as the enclosed letter that contained a set of key questions.</p> <p>FIPP's initial response was that the project had identified and documented technical weaknesses in the IFPP and that a possible task involving a technical alignment could be considered in the near future in close cooperation with the Goal Chairs, FIPP and subcommittees. However, prior to any conclusions or decisions on the way forward, FIPP observed a need – according to the Due Process for the IFPP – to consider the matter in FIPP before the process proceeds. Any updates to the SDP as well as any changes in the IFPP needs to be considered by FIPP as well as the PSC Steering Committee (deciding with the consent of the CBC and KSC) Chair before the matter can be forwarded to the INTOSAI Governing Board. At a later stage a larger group of the INTOSAI-community than the chairs of the PSC, CBC, and KSC, the members of FIPP and the Subcommittees/working groups may need to be involved. A possible reorganization of the recently adopted IFPP framework, which is now suggested by the PSC Chair and Vice Chair, is a more extensive task that also should include a cost/benefit analysis (also focusing on the consequences for the users of the ISSAIs) prior to any decision.</p> <p>FIPP will summarize its conclusion in a letter to the PSC Chair after the September meetings. The letter will be sent in a short written procedure among FIPP's members prior to the submission.</p>
Component 2 - discussion and conclusion		
Component 2 - possible topics for an SDP-update	Discussion	This agenda item was discussed at all three web-meetings, both exclusively by FIPP and - for the two new projects proposed - on the first and last session with the respective Working groups, PSC, CBC, KSC and the TSF.
Project on guidance on Cooperation between SAIs and three branches		<p>The project group presented the project and work done so far on the first meeting session. After the presentation, the FIPP members were able to ask initial questions and give feedback to the project group.</p> <p>FIPP appointed a sub-group of members to develop a set of key questions and possible challenges based on the discussion, and</p>

		<p>these were further discussed with the project group at the last meeting session.</p> <p>FIPP concluded that there is a need for further scoping of the project as well as a more current assessment of the need for the project prior to a conclusion on whether to include it in the framework or not. The FIPP Chair will communicate the conclusion to the KSC Chair and the WG. FIPP will appoint a Liaison Officer as a link between the working group and FIPP.</p>
<p>Project on Guidance for implementing INTOSAI-P 50- Principles of SAls jurisdictional activities</p>		<p>The project group presented the project and work done so far on the first meeting session. After the presentation, the FIPP members were able to ask initial questions and give feedback to the project group.</p> <p>FIPP appointed a sub-group of members to develop a set of key questions and possible challenges based on the discussion, and these were further discussed with the project group at the last meeting session.</p> <p>FIPP concluded – based on the feedback from the project group and the needs assessment done – to support that the project is included in FIPP’s proposal for an SDP-update to the PSC SC meeting October 6, 2020 and subsequent endorsement by Governing Board meeting on November 10, 2020. An initial scoping paper will be prepared to be submitted with the proposal for an SDP-update and send in a short written procedure to all FIPP members prior to submission. In addition, FIPP will appoint a Liaison Officer as a link between the working group and FIPP. The FIPP Chair will communicate the conclusion to the KSC Chair and the WG.</p>
<p>Proposal for an SDP-update and initial scoping papers</p>	<p>Discussion</p>	<p>At the June web-meetings, FIPP discussed possible topics for an SDP-update based on:</p> <ul style="list-style-type: none"> a) FIPP’s analysis of the input received from the INTOSAI community in the SDP process, and b) the topics included in the Component 2 of the approved SDP 2020-2022 (see minutes from June meetings). <p>FIPP’s conclusion then was to prepare a proposal for an SDP-update and an initial scoping paper for each project to be forwarded to the PSC SC and presented for endorsement at the INTOSAI Governing Board meeting November 10, 2020. The TSF was tasked with preparing an initial analysis of the possible projects prior to FIPP’s conclusion on which projects to be forwarded.</p> <p>The FIPP Chair informed FIPP’s members that the TSF had identified a number of issues to be further developed for two of the topics – Fraud and Corruption and Sustainable Development Goals (SDGs). This should be done in cooperation with INTOSAI’s appointed experts on the topics - <i>the WG on the fight against corruption and money laundering</i> and the <i>WG on SDGs and key sustainable development indicators</i> prior to a decision of a proposal for an SDP-scoping paper.</p>

		<p>FIPP concluded that in addition to the above-mentioned scoping paper on Guidance for implementing INTOSAI P-50 Principles of SAIs of jurisdictional activities, a scoping paper for the Revision of ISSAI 140 Quality Control for SAIs will be forwarded together with FIPP's proposal of an SDP-update. The documents will be distributed to all FIPP members in a short written procedure before it is forwarded to the PSC for inclusion on the agenda at the PSC SC meeting prior to submission to the Governing Board for a final endorsement</p>
<p>Discussion on way forward</p>		
<p>2.7 GUID 5340 - GUID on the Audit of Public-Private Partnership (PPP) Exposure Draft</p>	<p>Discuss key issues</p>	<p>The agenda item was discussed at the mid-session of the FIPP meetings with the GUID 5340 project group present.</p> <p>The Project group first presented the initial exposure draft and work done and the FIPP members gave comments based on the appraisal criteria for exposure drafts.</p> <p>FIPP considered that the exposure draft was not yet ready for approval based on a number of key issues and drafting issues.</p> <p>Based on the comments at the meeting, FIPP's LO/LO Shadow will formulate a set of key questions that need to be resolved before the draft can be send for exposure. This will be communicate to the project group after the meeting.</p>
<p>Other items - information and discussion</p>		
<p>FIPP information</p>		<p>The FIPP Chair informed of the constructive dialogue between the FIPP Chair and the Goal Chairs the last 6 months and informed of the work initiated by the Task Force on Strategic Planning (TFSP) that both the FIPP chair and vice chair are involved in.</p> <p>The FIPP Chair also gave a short summary of important key issues from the first part of the internal FIPP SWOT. A high-level summary of the result of the SWOT will be discussed at the FIPP November sessions and selected parts of the high-level feedback will also be used as input to the TFSP work.</p>
<p>Other FIPP-papers to be submitted to the PSC SC</p>		<p>The PSC SC meeting will be carried out digitally 6 October 2020. The FIPP Chair will be an observer at the meeting. Documents to the PSC SC meeting should be submitted no later than 14 days prior to the meeting in order to ensure transparency and good practice.</p> <p>The FIPP Chair informed on FIPP's report 2019-2020 to be submitted, in which the status of the SDP-projects are reported, and gave a short summing up of all projects to the FIPP-members.</p> <p>The FIPP Chair reminded the group of the paper on Component 3 that was approved by FIPP at the March-meeting. The paper will</p>

		<p>be submitted for approval by the PSC SC prior to final endorsement by the Governing Board 10 November 2020.</p> <p>FIPP has previously identified and discussed <i>challenges of the accessibility of the financial audit standards on issai.org</i>:</p> <p>FIPP has observed that the issai-webpage no longer provides links to the individual ISAs. Information on this fact is included in the introduction part of the exposure draft for ISSAI 2000. This fact has raised a number of concerns in FIPP. It creates a challenge for users of the ISSAIs as well as for the overall INTOSAI ambition – towards which FIPP works – of providing a clear and user-friendly set of ISSAIs.</p> <p>However, FIPP’s role and mandate concern only the content of the IFPP and not the way the IFPP is presented on issai.org or how the ISSAIs are made available to SAIs and auditors. FIPP has therefore found it relevant to ask the PSC Steering Committee in a paper to consider the matter. The paper asks the PSC Steering Committee to add a topic on ‘accessibility of financial auditing standards (ISSAI 2000-series) for INTOSAI members’ to the agenda of the next meeting. FIPP’s members discussed the content of the paper and agreed on the message and the importance of the topic.</p>
<p>Concluding the meeting</p>		
<p>Summary of key decisions in the minutes</p>		<p>As recorded in these minutes.</p>
<p>Practical information for FIPP</p>		<p>The FIPP chair informed FIPP’s members that unfortunately, due to the Covid-19 pandemic, the FIPP meetings for 2020 and probably much of 2021 will be conducted as a number of frequent digital meetings. FIPP’s secretariat is constantly working on how to perform these meetings as agile as possible and on finding substitutes to the informal meetings and aspects that are lost in not having physical meetings for this extended period of time.</p> <p>The FIPP chair plans to conduct two additional sessions of web-meetings in October and November 2020 in order to carry out the tasks assigned to FIPP. The tasks for this September meeting and the October meetings include reporting to both the PSC SC meeting 6 October and to the Governing Board meeting planned for 10 November 2020. Furthermore, FIPP plans to conduct web-meetings every month/second month in 2021 in order to deal with the tasks ahead.</p> <p>FIPP’s members will be continuously informed by email and in TW of upcoming web-meetings, meeting materials, milestone plans and other information regarding FIPP in 2020-2021.</p> <p>FIPP members were also informed of the new FIPP web-page https://www.intosaifipp.org/.</p>

Annex 1 – Participants in each of the web-meetings

2 September 2020

FIPP members present at the web-meeting

Åse Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Alexandra Popovic
Beryl Davis
Chandra Bhandari
Deepak Anurag
Einar Gørrissen
Gerhard Ross
Jane Meade
Josephine Mukomba
Karen Belteton Mohr
Lissa Lamarche
Mahmood Mahmood
Tashi Tobgay
Toma Donchev

FIPP members absent at the web-meeting

Marita Salgrave

PSC Observers 13:00-16:00

Paula Dutra
Geoffrey Simpson
Paulo Henrique de Oliveira Soeiro

KSC Observers 13:00-16:00

Kulwant Singh
Vishnukanth P.B

CBC Observers 13:00-16:00

Cobus Botes

TSF 13:00-16:00

Matti Mattila

WGVBS 14:00-16:00

Guidance on Cooperation between SAIs and three branches

Nadia Santillán
Soo Jung Koh Yoo

The French Cour des comptes

Gilles Miller
Margaux Amiel
Sébastien Lepers

FIPP Technical Assistants

Chatterjee Shourjo

Edmond Shoko
Frederikke Lillehaug
Rasmus Hyll Bruun

8 September 2020

FIPP members present at the web-meeting

Åse Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Alexandra Popovic left 16:00
Beryl Davis left 16:00
Chandra Bhandari
Deepak Anurag
Einar Gørrissen
Gerhard Ross
Jane Meade
Josephine Mukomba
Karen Belteton Mohr
Lissa Lamarche
Mahmood Mahmood
Marita Salgrave left 16:00
Tashi Tobgay
Toma Donchev

PSC Observers 14:00-16:00

Paula Dutra
Geoffrey Simpson
Paulo Henrique de Oliveira Soeiro
Radek Majer

CBC Observers 14:00-16:00

Jan van Schalkwyk
Johanna Gårdmark

TSF 14:00-16:00

Matti Mattila

Project group 2.7 GUID 5340 - GUID on the Audit of Public-Private Partnership (PPP) 14:00-15:00

Carlos Varela - Xavier
César Mateus
Karen Avendaño
María Fernanda Herrera

FIPP Technical Assistants

Chatterjee Shourjo
Edmond Shoko
Frederikke Lillehaug
Rasmus Hyll Bruun

11 September 2020

FIPP members present at the web-meeting

Åse Hemsén (Chair)

Kristoffer Blegvad (Vice-Chair)

Alexandra Popovic

Beryl Davis

Chandra Bhandari

Deepak Anurag

Einar Gørrissen

Gerhard Ross

Jane Meade

Josephine Mukomba

Karen Belteton Mohr

Lissa Lamarche

Mahmood Mahmood

Marita Salgrave

Tashi Tobgay

Toma Donchev

PSC Observers 14:00-15:00

Paula Dutra

Paulo Henrique de Oliveira Soeiro

KSC Observers 14:00-15:00

Kulwant Singh

Vishnukanth P.B

CBC Observers 14:00-15:00

Cobus Botes

TSF 14:00-15:00

George Haule

WGVBS 14:00-15:00

Guidance on Cooperation between SAIs and three branches

Nadia Santillán

Soo Jung Koh Yoo

The French Cour des comptes

Gilles Miller

Margaux Amiel

Sébastien Lepers

FIPP Technical Assistants

Chatterjee Shourjo

Edmond Shoko

Frederikke Lillehaug