

Minutes from the November 2020 Web meetings of the Forum for INTOSAI Professional
Pronouncements (FIPP)

24 November / 26 November / 27 November 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 FIPP's assigned tasks.</p>		
<p>Meeting days Tuesday 24 November 2020 - 12:00–16:00 CET Thursday 26 November 2020 - 12:00–16:00 CET Friday 27 November 2020 - 12:00–16:00 CET</p>		
Agenda Item	Purpose	Record
<p>Introduction</p>		
<p>Introduction to the November 2020 web-meetings</p>		<p>The FIPP Chair informed of the web-meetings and the agenda.</p> <p>The agenda for the November-meetings was the following:</p> <ul style="list-style-type: none"> • A discussion/appraisal/approval of an updated exposure draft from SDP project 2.7 - Privatization • A discussion/update on the SDP projects 2017-2019 and SDP projects 2020-2022 - in particular on the process of Component 1 and FIPP's participation in this process. The discussion/update will be continued in the FIPP February-meetings • A discussion and conclusion on the way forward for the internal FIPP SWOT-analysis and on FIPP's main messages to be communicated to the INTOSAI Task Force on Strategic Planning (TFSP). The discussion regarding the SWOT and especially FIPP's internal issues will be continued in the FIPP-meeting in February 2021 • Additional FIPP information / practicalities <p>See Annex 1 for the participants' list and the attendance at each web-meeting.</p>
<p>Exposure Draft submitted from Goal Chair for discussion / appraisal</p>		
<p>SDP 2.7 GUID 5320 Consolidating and aligning Guidance on audits of Privatization with ISSAI 100</p>	<p>Approval and vote Approval against criteria using the appraisal document.</p> <p>Criteria Approval of Exposure drafts Annex 1 - Working Procedures of the FIPP</p>	<p>This agenda item was discussed at the first and the last of the three web-meetings. Present in these sessions were representatives from the KSC chair.</p> <p>The project group had made a number of substantial changes to the exposure draft after PAS had provided comments to the document. As a result of this, FIPP discussed the updated exposure draft as a new draft, based on the drafting conventions of GUIDs, and in accordance with the criteria for approval of FIPP working procedures.</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 will formulate a set of key questions that need to be resolved before the draft can be sent for exposure. This will be communicated to the project group after the meeting.</p> <p>An updated exposure draft is expected to be on the agenda for discussion and approval at the upcoming FIPP-meeting in early February 2021.</p>
<p>SDP-projects ongoing and in planning - assigning new LO tasks</p>		
Assigning new LOs/Shadow LOs to projects - both ongoing and new	Update LOs/Shadow LOs to ongoing SDP-projects 2017-2019	<p>The FIPP chair presented a suggestion for an updated list of LOs/Shadow LOs on the SDP-projects for the ongoing projects in the SDP 2017-2019. The purpose of the update of LO tasks is to distribute the work load more evenly between FIPP's members.</p> <p>The projects for the SDP 2020-2022 and onwards are still being elaborated and FIPP will assign LO tasks for these projects in 2021 after a further clarification regarding the content of the projects.</p> <p>FIPP agreed on the updated LOs/Shadow LOs list for SDP projects 2017-2019. The list will be published on the FIPP web-site.</p>
SDP 2.3 GUID 5000 Using ISSAIs in accordance with the SAI's mandate and carrying out combined audits	Short update by LO/Shadow LO	Postponed to FIPP February-meeting
SDP 2.5 GUID 5150 Consolidated and improved guidance on understanding internal control in an audit	Short update by LO/Shadow LO	Postponed to FIPP February-meeting
SDP 2.6 GUID 5160 Consolidated and improved guidance on reliance on the work of internal auditors	Short update by LO/Shadow LO	<p>The FIPP LO Marita Salgrave gave an update on the progress of the project. The project group has coordinated and communicated an early exposure draft to both the Compliance Audit Subcommittee (CAS) and the Performance Audit Subcommittee (PAS) as well as to FIPP. The draft was discussed at a joint meeting between the project, PAS-representatives and CAS-representatives in November 2020. The FIPP LO and FIPP chair were also present at this meeting.</p> <p>The project group received a number of comments on the draft from the Subcommittees and is now in the process of redrafting the document.</p> <p>FIPP will invite the project group to participate in a FIPP meeting in early 2021 for a further discussion of the exposure draft.</p>

2.7 GUID 5340 Guidelines on audit of Public-Private Partnerships (PPP)	Short update by LO/Shadow LO	Postponed to the FIPP February-meeting
2.11 GUID 5280 Public Procurement Audit	Short update by LO/Shadow LO	Postponed to the FIPP February-meeting
Component 1 of the SDP 2020-2022	Discussion of the process and the way forward	<p>Prior to the FIPP meeting, the FIPP chair had forwarded an invitation from the PSC regarding the Component 1 discussion-sessions to all FIPP members. The PSC chair and vice-chair intend to carry out a broad information gathering on a range of subjects and key questions they so far have identified as important for their work on Component 1. The process has been kicked-off by the PSC chairmanship with a series of discussion sessions open for all INTOSAI members.</p> <p>All members of FIPP were invited to partake in the discussion sessions hosted by the PSC chairmanship. As the invitations to the sessions came with short notice, only one FIPP member - Alexandra Popovic – was able to attend the first discussion session. She participated in the role as a representative of her SAI (Sweden).</p> <p>FIPP discussed the formalities, roles and responsibilities regarding participation in the sessions, the questions to be discussed at the sessions, and the future process of the Component 1 and FIPPs expected involvement according to the due process.</p> <p>At the FIPP meeting, all FIPP members were invited to identify the most important items where FIPP should form an opinion on the list of questions prepared by the PSC chairmanship.</p> <p>FIPP concluded that all FIPP members will try to attend as many sessions as possible in the role as representatives of their SAIs.</p> <p>Furthermore, FIPP will continue the discussion of the Component 1 and the involvement of FIPP at an extra meeting in January 2021. Prior to the January-meeting, the FIPP chair will summarize the inputs from FIPP members and distribute it as a basis for the internal discussion in FIPP.</p>
Component 2 Guidance for implementing INTOSAI P-50 Principles of SAIs of jurisdictional activities	Short update by LO/Shadow LO	Postponed to the FIPP February-meeting
Component 2 Revision of ISSAI 140 Quality Control for SAIs	Short update by LO/Shadow LO	Postponed to the FIPP February-meeting

Component 3 Competency Pronouncements (COMPs)	Short update by LO/Shadow LO	The FIPP LO Alexandra Popovic informed the members on the status of the project. The project group is developing a project proposal for the Competency Pronouncements in which they will include all three pronouncements and will be distributing this to FIPP in early 2021. The Component 3 is expected to develop one ISSAI and two GUIDs.
FIPP SWOT		
FIPP SWOT high-level summary	For discussion	<p>The FIPP chair presented a high level summary of the internal FIPP SWOT analysis carried out in the second half of 2020. The summary contained the following categories: “FIPP and its environment”, “FIPP and governance” and “FIPP and INTOSAI”. The FIPP chair invited FIPP’s members to discuss and give their feedback to the summary with the aim of refining of the overall message of the SWOT analysis.</p> <p>The FIPP chair thanked the FIPP members for their constructive contributions. On the basis of the discussion, the FIPP chair and vice chair will develop a message from FIPP to the Task Force on Strategic Planning (TFSP), as part of their internal scan. Prior to the distribution to the TFSP by the end of the year, the FIPP chair will share the draft with all FIPP members for alignment.</p> <p>The SWOT also included «FIPP internal» which will be discussed and prioritized in an upcoming FIPP-meeting in February 2021.</p>
Information from FIPP Chair		
Governing Board meeting 10 November 2020	For information	The FIPP chair informed of the FIPP papers that were distributed to the Governing Board meeting 2020 and invited FIPP members to an open discussion.
Future meetings 2021	For information/decision	<p>Due to the Covid-19 situation, all FIPP meetings at least for the duration of the 1st half of 2021 will be carried out online.</p> <p>The FIPP chair/secretariat will shortly make a suggested plan for the 2nd half of 2021 in order to ensure that FIPP members are given a certain predictability of the meeting calendar.</p> <p>The FIPP chair presented suggested dates of the web-meetings for the 1st half of 2021, and FIPP members gave their feedback either directly at the meeting or by email after the meeting.</p> <p>FIPP will plan 4 meeting-sessions in the 1st half of 2021: January, February, April and June. The dates of the FIPP-meetings for the 1st half of 2021 will be communicated to the Goal Chairs with deadlines for distributing documents to meetings. See milestone plan. The meeting dates will also be published on the FIPP web-site.</p>

Concluding the meeting		
Summary of activities		<p>The Chair thanked FIPP’s retiring member Tashi Tobgay for his excellent efforts in FIPP and expressed sadness that this was his last FIPP-meeting. The Auditor General of Bhutan Mr. Dasho Tashi had kindly accepted the FIPP chair’s request to act on behalf of FIPP in situ and officially handed over a parting gift from FIPP to Mr. Tobgay.</p> <p>As of January 2021 FIPP will welcome 1 new member: Ms. Aicha Ben Belhassen – SAI Tunisia.</p>
Summary of key decisions in the minutes		As recorded in these minutes.

[Annex 1 – Participants in each of the web-meetings](#)

24 November 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

KSC Observers 12:00-14:00

Vishnukanth P.B

FIPP Technical Assistants

Chatterjee Shourjo
Dzintra Tripane
Edmond Shoko
Frederikke Lillehaug
Rasmus Hyll Bruun

26 November 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

FIPP Technical Assistants

Chatterjee Shourjo
Dzintra Tripane
Frederikke Lillehaug
Rasmus Hyll Bruun

27 November 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
Lissa Lamarche
Mahmood Mahmood
Marita Salgrave
Tashi Tobgay
Toma Donchev

FIPP members absent at the web-meeting

Karen Belteton Mohr

KSC Observers 12:00-14:00

Kulwant Singh
Vishnukanth P.B

FIPP Technical Assistants

Chatterjee Shourjo
Dzintra Tripane
Edmond Shoko
Frederikke Lillehaug
Rasmus Hyll Bruun