

Minutes from the February 2021 Web meetings of the Forum for INTOSAI Professional
Pronouncements (FIPP)

2 February / 4 February / 9 February 2021

<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 2 February 2021 - 12:00–16:00 CET Thursday 4 February 2021 - 12:00–15:00 CET Tuesday 9 February 2021 - 12:00–16:00 CET</p>		
Agenda Item	Purpose	Record
<p>Introduction</p>		
<p>Introduction to the February 2020 web-meetings</p>		<p>The FIPP Chair informed of the web-meetings and the agenda.</p> <p>The agenda for the February 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 – GUID on audits of Privatization • A discussion appraisal/approval of the project proposal for COMP 3 – Competency pronouncements • A discussion/update on the SDP projects 2017-2019 and SDP projects 2020-2022 • Discussion of FIPP's role in the COMP 1 process (internal FIPP discussion) • Additional FIPP information / practicalities <p>See Annex 1 for the participants' list and the attendance at each web-meeting.</p>
<p>Exposure Draft submitted by 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 <u>Annex 1 - Working Procedures of the FIPP</u></p>	<p>Present in the session were representatives from the Chair of the Knowledge Sharing Committee (KSC).</p> <p>The project group had made a number of changes to the exposure draft after FIPP's feedback at the last FIPP meeting in November 2020.</p> <p>FIPP's members had carried out a written appraisal of the exposure draft before the meeting.</p> <p>FIPP considered that the exposure draft was significantly improved, but that there were still a number of drafting issues.</p> <p>FIPP reviewed the document in session and inserted a number of changes based on the directions given by FIPP to the project group at the November 2020 meeting.</p>

		<p>The Technical Support Function (TSF) was asked to review the document after the FIPP meeting in order to ensure the consistency of the drafting throughout the document.</p> <p>When the FIPP Chair has received the reviewed document from the TSF, the Chair will decide whether the document is ready to be forwarded to FIPP for approval in written procedure.</p>
Project proposals submitted by Goal Chair for appraisal /approval		
<p>COMP 3 Competency pronouncements Project Proposal</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>A representative from the Chair of the Capacity Building Committee (CBC) presented the updated project proposal from the project group and answered a number of questions from FIPP members regarding the project.</p> <p>The project will include a new ISSAI (ISSAI 150) and 2 supporting GUIDs. After the Governing Board meeting in 2020, the project proposal has been slightly revised and the list of members of the project group and advisory group has been updated.</p> <p>FIPP's members had carried out a written appraisal of the project proposal before the meeting.</p> <p>FIPP complimented the project group for a very solid and well-prepared project proposal. Because there are currently no drafting guidelines for ISSAIs, FIPP will discuss and give further guidance to the drafting of the new ISSAI 150.</p> <p>Based on the written appraisals and the discussion, the FIPP Chair decided that the document was ready for a vote of approval.</p> <p>The result of the vote was <u>a unanimous approval of the project proposal</u>.</p> <p>The representative form CBC thanked FIPP for the support and guidance during the process of drafting the project proposal.</p>
Status of on-going projects from the SDP 2016-2019		
Update of the GUID 1900 Peer Review Guidelines	A representative from the Vice Chair of CBC gave a short status of the project.	No new developments were reported. The CBC Vice Chair will keep FIPP informed about the progress of the project.
SDP 1.3 GUID 2900 Guidance to the Financial Auditing Standards	Short update by the LO Toma Donchev	The endorsement version of the GUID is being developed and may be ready for the FIPP meeting in April 2021.
SDP 2.3 GUID 5000 Using ISSAIs in accordance with the SAI's mandate and carrying out combined audits	Short update by PSC Secr	The PSC Secr has recently received an exposure draft form the project group and will review it to establish whether it can be forwarded to FIPP for approval.

<p>SDP 2.5 GUID 5150 Consolidated and improved guidance on understanding internal control in an audit</p>	<p>Short update by LO Marita Salgrave and representatives from the Internal Control Standards Subcommittee (ICS)</p>	<p>Representatives from the ICS Chair participated in the FIPP meeting and gave a status of the project.</p> <p>A project proposal has been forwarded to the PSC Secr, but due to technical issues, the document had not been forwarded to FIPP and included in the meeting agenda.</p> <p>The project proposal may need to be updated, but is expected to be ready for the next FIPP meeting in April.</p>
<p>SDP 2.6 GUID 5160 Consolidated and improved guidance on reliance on the work of internal auditors</p>	<p>Short update by LO Marita Salgrave and representatives from the Internal Control Standards Subcommittee (ICS)</p>	<p>Representatives from the ICS Chair participated in the FIPP meeting and gave a status of the project.</p> <p>The project group has produced an exposure draft, but due to a number of comments received from the Performance Audit Subcommittee (PAS), the process has been delayed, and the project group asked for FIPP's advice regarding possible solutions for the direction of the project.</p> <p>FIPP gave general feedback and encouraged the project group to formulate and present to FIPP the key issues that need to be decided on.</p> <p>The PSC Chair informed that the Chairs of ICS, PAS and PSC are in progress of discussing the way forward for the GUID before it is presented for appraisal/approval to FIPP.</p>
<p>2.7 GUID 5340 Guidelines on audit of Public-Private Partnerships (PPP)</p>	<p>Short update by LO Karen Belteton Mohr and Shadow LO Jane Meade</p>	<p>FIPP have given written feedback to the group in September 2020 and the LO / Shadow LO gave further comments to the project group in October 2020.</p> <p>The project group plans to forward a draft exposure draft to Performance Audit Subcommittee) PAS and Compliance Audit Subcommittee (CAS) in February 2020 in accordance with the quality processes defined in the project proposal. The project group expects to forward the draft to the FIPP LO in March for feedback, before formal submission to FIPP for the FIPP meeting in April.</p> <p>The representative from the Chair of the KSC confirmed that an exposure draft is expected to be ready for the FIPP April meeting and that the aim is to have an endorsement version ready for the Governing Board meeting in 2022.</p>
<p>2.11 GUID 5280 Public Procurement Audit</p>	<p>Short update by LO Beryl Davis and Shadow LO Chandra Bhandari</p>	<p>Representatives from FIPP had given feedback to the project group in May 2020 and met with the project group December 2020.</p> <p>The project group plans to forward an exposure draft or at least an updated milestones plan for the FIPP April meeting.</p>

Status of on-going projects from the SDP 2020-2022		
Component 1 of the SDP 2020-2022	FIPP's contributions to the Component 1 process	<p>FIPP internal discussion.</p> <p>FIPP members participating in the Component 1 discussion sessions shared their reflections on the questions raised and the discussions that followed.</p> <p>As Component 3 include developing a new ISSAI 150, FIPP decided to give priority to ISSAIs in future FIPP meetings. FIPP members were asked to prepare for this discussion by analyzing the current ISSAI 140 and ISSAI 130 and consider how the future organizational ISSAIs should look like.</p>
	<p>Status of the Component 1 by PSC Secr</p> <p>Reflections on the COMP 1 discussion sessions arranged by the PSC</p>	<p>The representative from the PSC Chair thanked FIPP for the contributions during the COMP 1 sessions.</p> <p>One last session has been planned for February 2021. Based on comments from the sessions and email responses, the PSC Secr will prepare a survey for the INTOSAI Community. The PSC Secr will consult FIPP before the survey is sent out and in the analysis of the survey results.</p> <p>Based on the internal FIPP discussion, Kristoffer Blegvad complimented the PSC Secr for the way the sessions were facilitated. The discussions had reflected a wide range of different SAI perspectives.</p>
<p>Component 2 of the SDP 2020-2022</p> <p>Guidance for implementing INTOSAI P-50 Principles of SAIs of jurisdictional activities</p>	Short update by LO Mahmood Mahmood	<p>The project group has carried out a survey and has drafted 5 out of 12 chapters of the GUID. By the end of January, the project group plans to send the 5 draft chapters for comments by the members of the Forum for Jurisdictional Activities of SAIs.</p> <p>The project group plans to prepare a first draft of the complete document to FIPP mid 2021 with the aim of presenting an endorsement version for approval at INCOSAI 2022.</p>
<p>Component 2 of the SDP 2020-2022</p> <p>Revision of ISSAI 140 Quality Control for SAIs</p>	Short update by the PSC Secr	The representative of the PSC Chair informed that the Goal Chairs have decided that the project should go forward, but have not yet discussed the project in detail. A new project group needs to be established and the PSC Secr will return to FIPP to discuss the project at a later stage.
<p>Component 2 of the SDP 2020-2022</p> <p>Potential project on Guidance on audit of Fraud and Corruption</p>	Short update by the FIPP Chair	<p>The FIPP Chair informed that FIPP discussed the potential project on audit of fraud and corruption on the meetings in June and September 2020. FIPP asked the TSF analyze the use of the concepts in the existing framework (IFPP) and by other standard setters. The TSF was also asked to perform a needs assessment of the project.</p> <p>The FIPP Chair received a draft paper and a presentation of the preliminary results of the analysis in January 2021.</p>

		<p>The analysis will be presented at a FIPP meeting later in 2021, probably in June.</p> <p>The FIPP Chair will discuss the project with the TSF and the PSC Secr later in February 2021. FIPP will be informed of any further developments.</p>
<p>Component 2 of the SDP 2020-2022</p> <p>Potential project on Guidance on audit of Sustainable Development Goals (SDGs)</p>	<p>Short update by a representative of the Chair of the KSC</p>	<p>The representative of the Chair of the KSC informed that a cross-cutting project group has been established with the aim of preparing a project proposal for the FIPP meeting in April.</p> <p>The KSC Chair will ask the PSC to assist in including the project under COMP 2 in the SDP for 2020-2022.</p>
<p>Component 2 of the SDP 2020-2022</p> <p>Potential project on SAI and 3 Branches of Government</p>	<p>Short update by a representative of the Chair of the KSC</p>	<p>The representative of the Chair of the KSC informed that a project proposal is being developed. A draft project proposal may be ready for the FIPP meeting in June 2021.</p>
<p>Information from FIPP Chair</p>		
<p>Practical information</p>		<p>The FIPP Chair presented her priorities for the work of FIPP in 2021 and the FIPP members gave their feedback to the priorities.</p> <p>FIPP priorities for 2021:</p> <ol style="list-style-type: none"> 1. Pronouncements aiming for GB 2021 - when relevant to ensure they are completed on time 2. Follow-up of the external part of the SWOT, including our analysis to the TFSP 3. C1 related discussions - February meeting to identify a list of priorities for further discussion/work between meetings 4. Pronouncements aiming for GB 2022 - ongoing - status in every meeting 5. Follow-up of the internal part of the SWOT - April and June meetings 6. Other initiatives <p>FIPP SWOT also identified areas for improvement in internal working procedures. FIPP secretariat will present a list of priorities for discussion in the next meeting in April.</p>
<p>TSF update</p>	<p>Short update by the PSC Secr</p>	<p>A position at the TSF is vacant and a call for applications has been forwarded to the SAIs. The members of FIPP were encouraged to share this information in their professional networks.</p>
<p>Future meetings 2021</p>	<p>For information/decision</p>	<p>The next FIPP meetings in 2021 will all be virtual meetings and will be held in:</p> <p>April 8th 13th, 15th June 8th, 10th, 15th September dates 7th 9th 14th October dates 14th 25th 26th</p>

		<p>December dates 2nd 7th 9th</p> <p>The dates of the FIPP-meetings 2021 will be communicated to the Goal Chairs with deadlines for distributing documents to meetings. The meeting dates will also be published on the FIPP web-site https://www.intosaifipp.org/.</p>
Any other business		
SDP 2.8	Information from KSC chair	The KSC chair informed FIPP that the WG have continued their effort to develop a separate GUID on IT security.
Concluding the meeting		
Summary of key decisions in the minutes		As recorded in these minutes.

Annex 1 – Participants in each of the web-meetings

2 February 2021

FIPP members present at the web-meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen
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
Toma Donchev

PSC Observers

Paula Dutra
Raisa Maarit Paaulina Ojala

KSC Observers

Vishnukanth P.B

CBC Observers

Jan van Schalkwyk
Cobus Botes

FIPP Technical Assistants

Chatterjee Shourjo
Dzintra Tripane
Rasmus Hyll Bruun

4 February 2021

FIPP members present at the web-meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen
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
Toma Donchev

FIPP Technical Assistants

Chatterjee Shourjo
Dzintra Tripane
Rasmus Hyll Bruun

9 February 2021

FIPP members present at the web-meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen
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
Toma Donchev

PSC Observers

Paula Dutra
Raisa Maarit Paaulina Ojala

CBC Observers

Johanna Gårdmark

KSC Observers

Vishnukanth P.B

ICS representatives

Pawel Banas
Kamila Zyndul
Wojciek Kutyla
Martin Abbink
Wim Francois

FIPP Technical Assistants

Chatterjee Shourjo
Dzintra Tripane
Rasmus Hyll Bruun