Record Note on the Third meeting of the Forum for INTOSAI Professional Pronouncements

(New Delhi, India, September 26- 30, 2016)

The FIPP conducted its third meeting in New Delhi, India on 26-30 September, 2016. Ten members and four accompanying assistants, and the observer from SAI Brazil attended the meeting. The meeting was graciously hosted by the office of Comptroller and Auditor General of India.

In his introductory remarks Mr. Shashikant Sharma, the CAG of India appreciated the close cooperation in determining the dialogue among the three goal chair of the PSC, KSC and CBC to complete the necessary ground work for constituting the Forum. He commended the tremendous work covered by the FIPP in less than a year particularly bringing out the revised INTOSAI framework for professional pronouncements. He expressed hope that the ITC on the revised IFPP proposal would bring about the much needed transparency in the standard setting process, as well as ensure greater stakeholder involvement. Recognising the important issue of migration of the current ISSAIs into the new framework stated SAI India's, as KSC chair, commitment to work closely with FIPP on behalf of the working groups under the KSC. He thanked SAI Denmark, as chair of PSC, for their efforts in putting together the initial work of FIPP. He also thanked all the goal chairs for their continued support and cooperation in ensuring a smooth functioning of FIPP.

Kristoffer Blegvad, from SAI Denmark, thanked the CAG of India for his message, and supportive arguments in favour of FIPP. He stated that FIPP works for all the goal chairs, and a smooth cooperation among all chairs has made it possible for the FIPP to work towards its stated terms of reference. He appreciated that within the SAI community, SAI India as one of the most committed SAIs in its efforts in providing professional competency, training and support to other SAIs.

A. PRELIMINARY REMARKS OF THE CHAIR

In her opening remarks, Ms K Ganga, Chair of the FIPP, welcomed the members, the observer and the accompanying assistants. She mentioned that the dates of the meeting had to be changed and brought forward due to the need to turn in the FIPP's deliverables in time for inclusion in the INCOSAI's agenda. As a result, some members could not be present in the New Delhi meeting. However, in order to ensure their involvement in the decisions of the 3rd meeting, she stated her intention of sending daily dispatches at the end of each day, and inviting comments through email from members who could not be physically present.

Recapping the developments since the formation of the FIPP, she stated that the most important takeaways from the first meeting were the expectations of the stakeholder, both internal and external including the UN, the World Bank and other standard setting bodies like the IFAC and IIA on the reframing of the ISSAI framework. This helped FIPP (then known as Common Forum) to create the first blueprint of the revised IFPP. In the second meeting, FIPP came up with a refined diagram of the IFPP with description, formalized the paper on need for change and created a document on the classification principles. Members of FIPP, divided into 4 groups worked on the classification principles, migration issues and the revised IFPP proposal document. Post second meeting, the paper on IFPP was shared with the goal chairs and their feedback received, and then the paper was exposed to the larger INTOSAI community and external stakeholders inviting their comments.

The Invitation to Comment resulted in over 87 comments from 23 SAIs, 3 INTOSAI bodies and 2 external stakeholders and comments from the General Secretariat which were received later. In gist these comments represented an overall satisfaction with the new framework. However, some areas of concerns have been flagged as well, and it would be one of the agenda items of the 3rd meeting to address these concerns. She thanked Kristoffer and Michael from Denmark and Neil Usher from ECA for putting together the disposition table on ITC.

 She informed the members about her presentation to the PSC-SC in May 2016, and the PSC's presentation to the INTOSAI FAC about FIPP in July 2016, and stated that the feedback from the PSC-SC and FAC has been positive.

The Chair then discussed the agenda briefly, and referred to the expected deliverables from the 3rd meeting. She stated that the deliberations of next 5 days of the meeting would aim to cover the following issues:

- Address the concerns raised in the ITC and obtain consensus of the members on comments for inclusion in the disposition table
- Changes required to be carried out in the IFPP based on ITC comments
- Finalise classification principles, numbering convention and migration plan for inclusion in the Strategic Development Plan (SDP), and
- Initiate drafts on FIPP's working procedures and communication policy

B. IMPORTANT ISSUES RAISED BY MEMBERS

Taking the discussion forward, Chair invited other members to comment on the agenda and expected deliverables, and the work process during the meeting. The crucial points that were expressed by the members were:

- There is a need to clearly identify the documents that will accompany the IFPP proposal, and also to clearly distinguish between the document set that will go to the PSC chair and to the Governing Board, respectively.

- The 3rd meeting is the last preparatory meeting for FIPP, before the INCOSAI. After formalization of FIPP in INCOSAI, FIPP would have to start working with the INTOSAI sub-committees and working groups, and for that FIPP should be ready with guidance on how to proceed further. It is important to clearly define the expectation of work required to be done under the new IFPP framework, and for that FIPP's guidance has to be very specific on issues of migration, drafting conventions, content and quality. The identification of gaps in the current framework and the prioritization of these gaps in reference to their relevance to the IFPP can support this task.

- There is an immediate and important need to intensify FIPP's communication with the other INTOSAI bodies. There seems to be a certain degree of doubt about the manner and timelines of migrating the existing ISSAIs into the IFPP framework, as is also seen from the ITC comments. FIPP should actively engage with the concerned bodies to share its vision on the standard setting process, and encourage a common understanding of the framework. We should be able to cull out all the critical elements of standards and guidance from the existing framework, and migrate into the IFPP, at the same time being careful that we do not end up including non-standardised and below par products into the framework. In achieving all this, both formal and informal channels of communication should be opened up and actively used.

- The members identified the following key deliverables as part of 3rd meeting deliberations:

  - Comments on ITC , basically with the intention of communication and publication
  - Document on the overview of ITC comments
  - Revised IFPP- taking note of the comments
  - Strategic Development Plan (SDP)
  - Wrap around document : mainly a highly level document for the GB, seeking approval
  - The IFPP package that will be finalised after the meeting will consist of
    - IFPP proposal
    - Disposition table
    - Summary document of overview of ITC responses and FIPP's response
    - SDP

Regarding the process of approvals of these documents, it was agreed that while IFPP proposal will, through the GB, be presented to the INCOSAI for endorsement, the disposition

table and overview will be hosted on the PSC's website. The SDP will be approved by the GB, and along with the classification principles, would be hosted on the website.

C. ITC on IFPP

Members agreed that the ITC has provided tremendous credibility to the process since a large number of SAIs and INTOSAI bodies, the General Secretariat and important the external stakeholders have provided their feedback and comments. The comments from OECD (Sigma) and IIA, former playing a key role in EU, are significant as they reflect a high level of understanding of governance processes within the SAI, and role of SAIs in enhancing accountability.

Neil Usher steered further discussion on ITC disposition. He informed that more than 80 comments were received on the ITC from 23 SAIs, 3 INTOSAI bodies and 2 external stakeholders. He stated that there is a general message of warm welcome from the ITC comments. Another message from the ITC is that most comments are regarding the future course of action – where are we going once the IFPP is accepted. He stated that there are only a few comments of technical nature on the framework.

D. RESPONSE OF FIPP TO ITC COMMENTS (DISPOSITION TABLE): Prior to the meeting, a draft disposition table addressing comments received in ITC had been developed and circulated via email to all the FIPP members. During the meeting, FIPP members reviewed the ITC, comment by comment, to firm up their views on the key issues flagged in the ITC, based on which the disposition comments were revised to reflect these views:

i.   **Founding and Core Principles:** Reacting to comments received on ITC, some members were of the view that better clarity is required to depict the linkages between the principles and standards and as to what the SAI needs to do in order to achieve compliance with the principles enshrined at the top of the IFPP framework. FIPP should also address concerns raised in the ITC regarding perceived weakening of the position of founding and core principles since they are not shown as mandatory in the IFPP. The issue of positioning and interpretation of INTOSAI Principles as well as the rest of the pronouncements in the framework was debated at length.

Members agreed, after due deliberation, that founding principles have historical significance and are aspirational in nature, which can be used as a reference to

establish SAIs' mandates. The core principles establish high level prerequisites for professional functioning of SAIs. Hence, both founding principles and core principles have an overarching significance for the IFPP framework, and are thus at the highest level in the revised framework

The ISSAI 100 creates that critical link which will help in operationalizing the ideas embodied in the founding and core principles. Through the classification criteria the historical importance and aspirational nature will be recognised along with the role of ISSAI 100 in making these operational, at both the organisational and engagement level which are operationalized through ISSAI 100.

ii.   **The issue of "compliance" and central position of ISSAI 100:** A number of SAIs had raised concerns about what would constitute "compliance" with ISSAIs, the supremacy of national laws vis-à-vis the principles enshrined in the fundamental principles.

It was discussed that ISSAI 100 is at the centre of IFPP which clarifies the ISSAIs that the SAIs need to comply with in order to claim compliance with ISSAI standards in their audit reports.

While members agreed that organisational requirements set out in the standards must be met to claim compliance, but FIPP will seek to clarify this further. The flexibility that may be required by the SAI to claim compliance to ISSAIs should be within the scope suggested in ISSAI 100, paragraph 8. The revised framework has been designed to clearly indicate the pronouncements that must be complied with to achieve ISSAI compliance.

FIPP will undertake project as part of the SDP to clarifying the enabling nature of ISSAI 100 when SAIs are governed by their respective national laws.

iii.   **COMPS (Competency Standards):** One of the concerns raised by many SAIs in the ITC was that including the competency standards within the ISSAIs would mean their implementation would be obligatory to claim ISSAI compliance in audit reports and might bind the SAI's own efforts towards building professional capacity.

The issue of competency was discussed at length by the members, and it was agreed, based on the ISSAI 100, that competency standards (requirements) are outside the ISSAIs and thus not a requirement for ISSAI compliance.

To distinguish them from ISSAIs in the IFPP framework, the ISSAI-C would be renamed as "INTOSAI COMPs". It was also agreed that FIPP, in its response in disposition table,

would clarify that COMPs would be a future area of development which would be elaborated in the SDP.

In line with this thinking, it was agreed to modify the IFPP diagram to depict the distinction between ISSAIs and COMPs- the ISSAIs would be in the red box on the IFPP diagram and COMPs would be shown in a grey box.

iv. **INTOSAI Govs:** Members addressed the issue of INTOSAI Govs and the dilemma whether they should remain within the framework. In general it was agreed that that though these pronouncements were primarily meant for external entities as guidance on good governance, many SAIs found them useful as yardsticks in their audits. However, some members raised concerns about their maintenance and update, as was also highlighted in the ITC comments. Moreover members were of the opinion that since the IFPP framework primarily addresses the SAI/auditor, all the elements incorporated in the framework should meet this basic requirement. Members deliberated at length the question of maintaining INTOSAI Govs as a distinct category in the framework. While some members were of the opinion that GOVs should lose their identity as a distinct category, some others were of the opinion that these should not form part of the framework for the very reason that they are not guidance for the SAIs.

It was finally concluded that INTOSAI Govs do contain useful guidance, but the content of each of the Govs needs to be reviewed and all those Govs which are addressed to the SAI/auditor, should be included in the framework. However, their identity as a separate category of INTOSAI Govs would be removed, and they shall be subsumed under the category of subject specific guidance called GUIDS.

v. **Application Guidance:** One of the categories of ITC comments is regarding practice notes and their utility in the revised ISSAI framework. The issue was discussed in detail and members agreed that the current framework of ISSAIs contained a number of useful material such as the Practice Notes and a few INTOSAI Govs which are in the nature of explanation and guidance on how to apply the standards. It was agreed that ISSAIs should explicitly refer to such application material, i.e. material that is relevant to ensure that the fundamental principles and requirements are understood and applied as relevant in the individual circumstances of the engagement. It was agreed that the Annexure on classification principles which is part of the SDP will include the definition of application material.

vi. **SAI Organisational Guidance**:   Another issue that was raised in ITC comments was regarding clarity on requirements at the organizational level that a SAI should comply with in order to claim compliance with the ISSAIs.

Members pointed out that paragraph 35 of ISSAI 100 establishes the requisite organisational requirements. However, better clarity on this linkage should be brought out in the IFPP to address the issue of organizational level requirements which the SAI and the engagement level requirements which the auditor must comply with if they state compliance with the ISSAIs (rather than national standards). It was agreed that the IFPP diagram would be modified to bring out this distinction between the organizational and engagement level requirements. Thus, in modified diagram "SAI organisational guidance" and "Other guidance" have been shown distinctly, the latter addressing the engagement level guidance. Further, space has been opened up within the framework to include elements that might be useful for SAIs which are on the road towards ISSAI implementation, as well as elements such as the current ISSAI 5600 on peer reviews

E. **MODIFIED IFPP PROPOSAL**

After the discussion on ITC comments, the IFPP proposal and the diagram were reviewed by the members. Members were of the view that in light of the comments received, the proposal should make it clear what the elements of ISSAIs should be. To achieve this clarity, it was agreed that the proposal should clearly identify all the elements that form the IFPP, namely, the INTOSAI Principles (P), the INTOSAI Standards (ISSAIs) and the INTOSAI guidance (GUIDS). It should be made clear that all ISSAIs stem from ISSAI 100, thus reinforcing the central position of ISSAI 100.

The issue of competency framework and its placement in the IFPP was considered, and in light of the comments received it was agreed that IFPP will provide for future development of an INTOSAI **competency framework for public sector auditing** as well as other pronouncements that may facilitate ISSAI implementation.

The INTOSAI Govs would be subsumed within the category GUIDS, which will reflect subject specific guidance, non-mandatory in nature.

The fifth point in the IFPP document regarding the need to reduce the number of ISSAIs came up for discussion. Some members were of the view that state that reduction in the number of ISSAIs is one of the key changes may create confusion in the reader's mind as

if the ISSAI requirements are being diluted. In some of the ITC comments similar sentiments were regarding the status of some ISSAIs. The members who had worked on the migration plan after the second meeting clarified that reduction of ISSAIs referred to the reduction of redundancies and overlaps, and need not necessarily meant a reduction in number. Members felt that since it's already clarified that only those requirements which support ISSAI 100 and are consistent with ISSAI 100 are designated as ISSAIs there may not be a further need to include the point on reduction of ISSAIs. It was more important to emphasize that IFPP was designed to clarify what compliance to ISSAI entails. It was agreed to reframe point 5 on these lines.

The outcome of these decisions has been reflected in following changes made in the IFPP document, namely,

A. The description of the seven key changes in IFPP proposal has been modified on the lines of the decisions taken above, as follows :

   a. the revised framework is called the INTOSAI Framework of Professional Pronouncements (IFPP) to reflect the fact that it includes documents other than ISSAIs (standards);

   b. the IFPP includes the overarching INTOSAI Principles (INTOSAI-P), the International Standards of Supreme Audit Institutions (ISSAIs) and the supporting INTOSAI Guidance (GUID);

   c. the ISSAI brand is retained and ISSAIs remain an integral part of the IFPP;

   d. only documents that set out requirements to support ISSAI 100 and are consistent with ISSAI 100 are designated as ISSAIs;

   e. the IFPP is designed to clarify what SAIs need to do to claim ISSAI compliance;

   f. the IFPP provides for future development of an INTOSAI competency framework for public sector auditing as well as other pronouncements that may facilitate ISSAI implementation;

   g. the category of INTOSAI-GOVs is not retained separately but merged with the category of Guidelines on specific subjects into the new category designated as GUIDs.

B. The IFPP diagram has been modified to reflect the different pronouncements as follows:
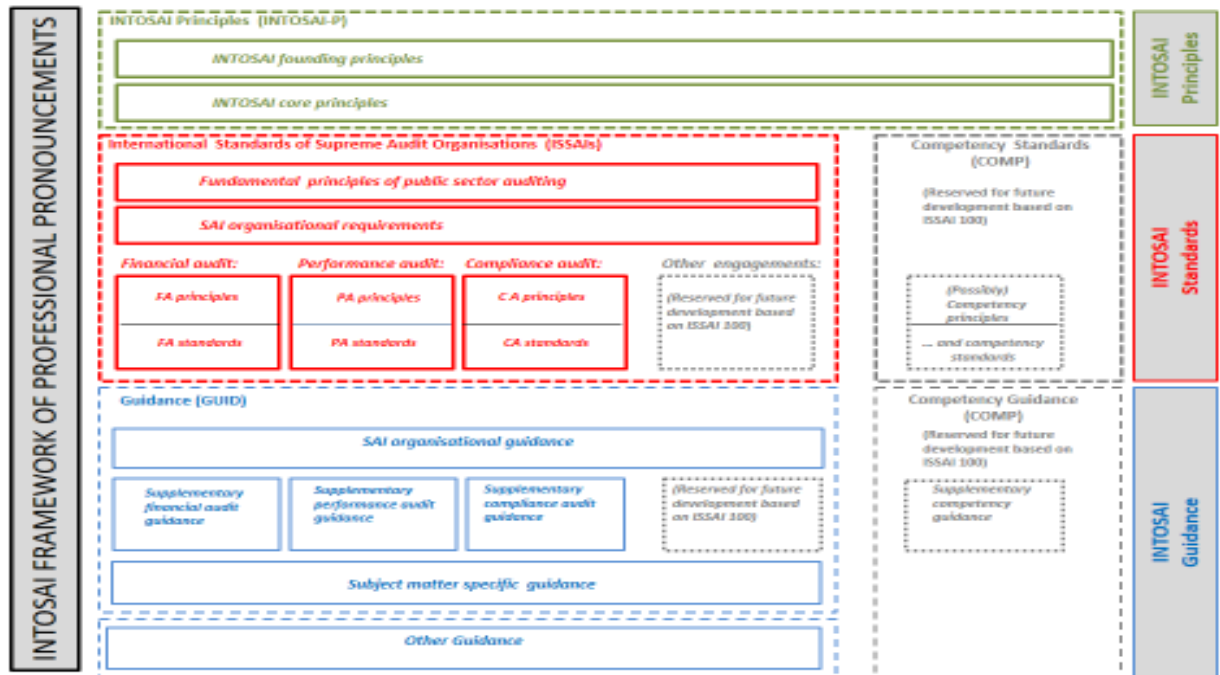
a. At the top level are the INTOSAI principles, including the Lima Declaration and the Mexico Declaration on SAI Independence. These appear in green in the diagram.

b. Next come the auditing standards - the ISSAIs– Appearing in red on the left in the diagram, the ISSAIs set out the requirements that have to be fulfilled by a SAI claiming ISSAI compliance in its audit reports.

c. Next to the ISSAIs a place holder for INTOSAI COMPS- the competency standards, has been reserved for future development.

d. Areas reserved for future development of standards and guidance on COMPS and other engagements are reflected in grey shade.

e. The black line in each relevant block in the diagram indicates that by splitting audit principles and audit standards for financial, performance and compliance audits the framework acknowledges that, as set out in ISSAI 100, paragraph 8, SAIs may adopt their own standards providing these are consistent with the principles set out in the present ISSAIs 100 to 400.

f. Finally, there are the guidance documents which are christened as GUIDS. Marked in blue in the diagram, these documents are non-mandatory and offer the SAI and the auditor guidance in a range of areas such as implementing the

ISSAIs, insights when planning, executing or reporting on specific subject matters or tools for assessing ISSAI compliance.

F. OVERVIEW OF ITC COMMENTS

The members agreed that the Overview document shall accompany the Disposition Table, providing a bird's eye view of the comments received. The Overview document captures a gist of FIPP's responses in five bullet points, to the ITC comments and related changes made in the IFPP documents.

G. SDP

Discussion on the Strategic Development Plan was steered by Kristoffer Blegvad. Initiating the discussion, he stated that the SDP comes with the new Due Process for INTOSAI's professional pronouncements. The implementation of the strategic development plan for the framework is carried out through individual projects to develop, revise or withdraw pronouncements. The strategic development plan would provide for the relevant initiatives by the PSC, CBC, KSC and FIPP to initiate the different projects needed to improve the framework of pronouncements. Members agreed that initiatives to develop, revise or withdraw pronouncements may follow from the results of reviews carried out by individual working groups with responsibility for maintaining different parts of the framework of pronouncements.

This was followed by a detailed discussion on the draft SDP that was circulated prior to the meeting to all the members. The outputs received from groups 2, 3 and 4 were also discussed in relation to the SDP. In this context, Kristoffer presented the background paper on definition of standards prepared by group 2. In light of the discussions already held for the IFPP and the issues raised in the background paper, it was agreed that the classification principles should clarify the meaning of ISSAI pronouncements and define the Founding and Core Principles, Fundamental auditing principles, auditing guidelines, organizational level guidance and competency guidance. The classification principles would provide the clarity on each of these elements of the framework, and would be included as an Annex to the SDP.

Moving ahead, members discussed the migration issues proposed by groups 3 and 4. The members drew attention to the duplicity of work being done by various working groups and discussed ways to avoid this. It was a general agreement that the SDP should provide for review and withdrawal of standards which might have outlived their purpose or which seemed to be overlapping with other standards. It was agreed that the organisation of each project will therefore depend on its purpose and scope and shall be clarified by the working group/goal chair before the project is launched.

The proposals received from the three goal chairs as likely projects for the SDP were circulated among FIPP members. It was agreed that the sub-group working to finalise the SDP will provide the listing of projects which would be prioritized as per the urgency-those which needed to be done immediately, those which would be completed by the next INCOSAI (2019), and the rest that will be taken up after the INCOSAI.

It was clarified by Kristoffer that the SDP will be a standalone document (not part of the IFPP), and would be approved by the Governing Board. The individual projects may concern documents in the framework of pronouncements that have been produced in the past by a specific working group, while others may involve crosscutting issues that will affect the work of a number of existing working groups within the PSC, CBC and/or KSC. Thus, there will be an inbuilt flexibility in the SDP, in view of the fact that there may be a requirement for change/ adjustment in the working plan for the SDP as the process moves forward. For this, the FIPP will be presenting the changes / adjustments in the working plan each year to the Governing Board.

DUE PROCESS
The priorities identified in the SDP will lay foundation for the project proposals for developing/reviewing/withdrawal of pronouncements. Due process, as approved by the Governing Board, will be followed to finalise each project proposal, in consultation with the goal chairs and their sub-committees and working groups.

H. **FIPP COMMUNICATION POLICY**

The Chair initiated the discussion under the agenda item on FIPP's communication policy. She referred to the oft-repeated sentiments of the members regarding the need to intensify FIPP's communication channels within the INTOSAI bodies and outside, and

stated that a formal communication policy of FIPP will not only establish protocols for such communication within FIPP, it will enhance transparency of the working of FIPP.

Members agreed that it is necessary to establish purpose and scope of FIPP's communication role. They referred to FIPP's Terms of Reference (ToR) where among FIPP's responsibilities it is stated that FIPP would be responsible for providing answers to questions on the status and interpretation of the ISSAIs. Stuart Brar raised a note of caution in FIPP taking up the role of interpretation of IFPP vis-a vis the internal procedures already established within the INTOSAI and PSC. Members agreed to Stuart's point, but felt that interpretation of standards would become an important issue, especially in light of the way FIPP's ToR has been drafted. However, communication policy should be scoped out in a manner that it relates most to the content of IFPP.

Main considerations for defining the communication policy of FIPP, in the context of standard setting process, were agreed as follows:

1. It should define the FIPP's communication within its governance structure, namely PSC, PSC /SC including other goal chairs. Communication policy should establish the manner in which an ongoing dialogue with the goal chairs is ensured.

2. The policy should lay down the protocols for ensuring transparency of work procedures in line with the Due Process.

3. The policy should establish the process of liaison and consultation with the goal chairs and their sub-committees and working for an efficient standard setting process

4. The policy should help in developing lines of communication with external standard setters in consultation with the PSC. E.g. the PSC has entered into a MoU with IIA, which could facilitate FIPP's technical consultations with this body in the standard setting process.

5. The policy should lay down the internal protocols for communication within FIPP, including the role of the Chair and members

Members also felt that communication the policy should clarify the extent of advocacy role of FIPP, with regard to propagating the IFPP within the INTOSAI community as well as providing a platform to FIPP for receiving external stakeholders' views as inputs to standards setting. The scope of communication policy should specifically address:

- FIPP would provide inputs for interpretation of professional pronouncements including ISSAIs. This would include the internal communication procedures for interpretation process and record keeping of the same.

- FIPP would provide answers to questions raised by project groups / sub committees in the course of drafting process

- Define the manner in which FIPP would communicate INTOSAI's common position on standard related issues within and outside INTOSAI, and

- Define the manner in which the perspectives of auditors as well as users of audit reports and other external stakeholders can be taken as inputs in the standard-setting process

In general, it was agreed that FIPP's communication policy would be governed by Para 4 of ToR, though it was felt that there was a need to revisit the ToR after the approval of FIPP's permanence, in order to demarcate the advocacy role PSC and FIPP

The issue of FIPP's website also came up for discussion. Rafael Torres, the observer from SAI Brazil, stated that as the incoming chair of PSC SAI Brazil was in the process of redeveloping a new website for PSC/ISSAI, and FIPP could be place under the revamped ISSAI website. The need for establishing a community of practice of FIPP members was also discussed. It was agreed that various available options would be explored to find a suitable platform for creating this forum.

A draft paper on FIPP's Communication Policy has been prepared and circulated internally among the members for their inputs.

I. **FIPP WORKING PROCEDURES**

Members also discussed the modalities of establishing working procedures of FIPP for the purposes of decision making and reporting. It was agreed that working procedures for implementing the Due Process should be clearly laid down. The decision making process should define a collective decision making process for FIPP as a standard setting body, as well as individual decision making process for individual projects. The working procedures should also address the FIPP's reporting procedures within the governance structure of FIPP as well as in wider INTOSAI community and with external stakeholders.

It was agreed that working procedures should lay down the rules of business for conducting FIPP meetings. In general it was felt that there should be a minimum of two meetings of FIPP every year, however, there is an expectation that it should meet more frequently.

Members also agreed that the issue of allocation of funding for standard setting work should be addressed through working procedures. Similarly, the work of FIPP secretariat should be scoped out through the working procedures.

The decision on the appointment of vice chair was postponed. It was agreed by the members that this will come up for consideration in the FIPP meeting after the INCOSAI 2016.

A draft paper on FIPP's working procedures has been circulated internally among the members.

J. WAY FORWARD – POST 3rd MEETING

On the final day of the meeting, the Chair took up the discussion on way forward.

1. It was agreed that the document set – IFPP package, to be sent to the PSC/SC should be signed off by all the members. For this, Ms Ganga proposed that an independent review of all documents by the members, before they are sent out, should be carried out. It was agreed that following members would carry out the review of documents
   a. ITC disposition table to be reviewed by Greg in consultation with Neil
   b. Definitions and classification criteria to be reviewed by Stuart in consultation with Kristoffer
   c. SDP document to be reviewed by Novy and Einar to rule out duplication and overlaps in consultation with Kristoffer.

2. Venue and timing of next meeting: It was agreed that in general FIPP meetings should be synchronised with the INTSOSAI meeting calendar as far as possible, and should be linked with the PSC/SC meeting.
   a. It was agreed that the next meeting of FIPP (1st meeting of 2017) should be held after the INCOSAI 2016. Mid to late February was proposed as a good time for the next meeting, since new members were also likely to be in place by then.
   b. Late July or early August could be considered for the 2nd meeting of FIPP in 2017.

c. It was agreed that the members would consider possibilities of hosting the next meetings in consultation with their respective offices and would come back to the Chair with their proposals.

3. Miscellaneous: In general it was felt that having background papers before the meeting made the meeting process much more efficient and productive. It was agreed that this could be adopted as a standard work procedure for upcoming meetings as well.

Some members drew Chair's attention to some of the background papers of the 3rd meeting which were quite detailed and brought out FIPP's perspective clearly. The paper on classification principles was cited as one such example. Members were of the opinion that these papers could also be published on the website as FIPP publications. The practice of preparing FIPP publications on matters relevant to standard setting could be formalized.

4. Members concluded that going forward, challenge that FIPP will face will be on how to bring on board various working groups as co-workers on IFPP, at the same time ensuring that FIPP is firmly established as the recognized body of standard setting in INTOSAI. Communication will be key, including communication with the General Secretariat/ Governing Board.

Conclusion

Five day long meeting ended in the evening of Friday, 30th September 2017. In her concluding remarks, the Chair expressed her gratitude to the members for their invaluable inputs and thanked the members and their accompanying assistants for long hours of focused work. She stated that overall there is a sense of satisfaction at the outputs achieved, as all five documents to be included in the IFPP package have been more or less firmed up. The residuary work for finalizing the documents would be completed after this meeting for the documents to be sent to the PSC steering committee/ Governing Board in preparation for the upcoming INCOSAI. In addition, drafts of FIPP documents on communication policy and work procedures have been outlined for internal circulation, and would be developed further. Addressing those who would be attending the INCOSAI, the Chair urged them to act as advocates of FIPP's work and its future plans.

Thanking the international relations division of the CAG of India and the office staff, the Chair placed on record her appreciation of their assistance for a smooth organization of the meeting.

The meeting ended with a vote of thanks from Kristoffer Blegvad.