



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

(Luxembourg, February 20-23, 2017)

The FIPP conducted its fourth meeting in Luxembourg, on 20-23 February, 2017. Thirteen out of fifteen members and five accompanying assistants, along with the PSC observer from SAI Brazil attended the meeting. The meeting was graciously hosted by the office of European Court of Auditors.

In her opening remarks FIPP Chair, Ms. Ganga Kapavarapu, welcomed four new members of FIPP. She also welcomed all the other members who were attending the FIPP meeting, their technical assistants and the PSC observer. She informed the meeting that two members from SAI Malaysia and SAI Senegal were unable to attend the meeting. She thanked the hosts for making excellent arrangements for the meeting.

After administrative arrangements were announced by Neil Usher, the meeting was started as per the Agenda.

1. PRELIMINARY REMARKS OF THE CHAIR (Agenda item 1b)

AT the outset, the Chair addressed the new members and called their attention to the Due Process document which lays down FIPP's role and responsibilities for INTOSAI standard setting. She stated that FIPP, as it is known today, evolved from being called Common Forum. She referred to the documents that had been provided to the new members and informed that among the documents they would have received detailed meeting minutes of earlier meetings which will help them in getting apprised of past events.

The 3rd meeting of FIPP which was held in September 2016 in New Delhi was primarily focused on preparing documentation for proposals that needed approval of the Governing Board (GB) and the INCOSAI. Recapping the developments since the last meeting of FIPP, the Chair stated that the formal approval of the INTOSAI Framework of Professional Pronouncements (IFPP) by the GB and the INCOSAI has been the single most important event after the formation of the FIPP. The GB has also approved the SDP in which priorities have been clearly identified to guide future work of FIPP, following the governance structure which has been put in place for FIPP.

She expressed her gratitude to all FIPP members who were present at the INCOSAI and who took the responsibility, both formally and informally, to make presentations on behalf of FIPP. It was their efforts which has now made FIPP, a well-known term, across the INTOSAI community.

Referring again to the 3rd meeting, the Chair drew members' attention to the unfinished agenda from that meeting, namely the working procedures and communication policy of FIPP, and drafting conventions for GUIDS. These drafts were initiated in the 3rd meeting but were further worked on between the 3rd and 4th meeting. She thanked all the members who worked in sub-groups for their inputs in developing the drafts further in the interim period. She also thanked the sub group which worked on the FAQs on FIPP.

The Chair then spoke about the new online workspace – Teamwork- which had been recently set up under the initiative of ECA. She appreciated this online feature for its clean and simple structure, and one which allows access to all documents to be kept at one place and allows members to comment and discuss the documents in an online space. She hoped that this online platform will evolve as the working space for FIPP, help in keeping track of documents and correspondence, and eventually be accessed by all external partners who are involved in standard setting through permissions given to access the same.

The Chair informed the members of her correspondence with the Goal Chairs (GC) in which she had solicited their inputs on further agenda and work of FIPP. She stated that she would be sharing the comments and inputs received in detail later as per the Agenda.

She drew attention to the current Agenda to the members and informed them that some small changes have been made based on GCs inputs received.

The members agreed with the Agenda and it was decided that the Agenda could be formally adopted for the 4th meeting.

2. BRIEFING ON INCOSAI (Agenda item 1c)

Neil and Kristoffer, in their joint briefing, informed the members about the documents approved at the INCOSAI. They briefly informed of the procedure for approval and endorsements by GB and the Congress. Regarding FIPP's documents they stated that GB had approved the SDP. The Congress endorsed the SDP and IFPP and appointment of new members to FIPP. Amongst the documents that got approved at the Congress were the revised Due Process and new ISSAIs and ISSAIs which were withdrawn (ISSAI 4100/4200).

Commenting on the significance of INCOSAI approvals, they said that since all SAIs are represented at the INCOSAI whatever gets approved there gets an instant buy-in. The fact that IFPP and the permanence of FIPP was met with all round approval indicates an overall acceptance of the new framework and of FIPP.

The Abu Dhabi declaration was referred to in which specific mention has been made of FIPP and the revised due process for the IFPP, which translated into a strong backing of the Congress for the newly created FIPP. However, talking of the sentiments of participants represented at the Congress, it was

stated that while there is a strong backing for the new standard setting set up (IFFP, FIPP), the real challenge now facing FIPP is to raise awareness of the new framework, and to create a strong and stable relationship with the Subcommittees (SC)/ Working Groups (WG) who are crucial INTOSAI bodies for drafting of standards.

3. ROLE OF FIPP IN DUE PROCESS (Agenda item 2a)

Neil Usher started the session with a presentation of the Due Process to highlight all the stages of due process. He drew attention to the different stages of an individual project- from project approval to endorsement version, where FIPP's approval would be required and proposed that FIPP takes about two months' time at each stage for giving approvals. In addition, 'Stage 0' has been added in the due process where FIPP will have a role in organizing the planning process for future SDPs. This led to an extensive discussion touching on various issues like ownership of standard setting process, standard setting structures in INTOSAI accountability and responsibility of involved parties and need for technical support function, as detailed below.

3.1 Ownership of drafting process of standards: Drafting process of standards (pronouncements) related issues of ownership of the process and quality assurance were some of the first topics of discussion in relation to the Due Process. It led to the discussion of the INTOSAI's standard setting process itself. Members acknowledged that the work of drafting of standards is primarily done on voluntary basis by SAI representatives in SCs/WGs. Hence, the accountability issues are bound to arise. Members acknowledged that ideally there should be professional staff available for drafting standards which would then come up for approval at full board meetings of FIPP. Examples of other standard setting bodies like IAASB and IPSAS-B were cited which follow this model, where the drafting process was carried out by the standard setting bodies through a team of professional staff. In contrast, members agreed that FIPP as a standard setting body cannot work on these lines because of the inherent voluntary nature of participation and organisational structure of INTOSAI. Moreover, the costs of hiring professional staff is yet to be estimated and sources for funding of standard setting, including members 'contribution', need to be reviewed realistically.

In the context of INTOSAI, members agreed with the view that drafting of standards is a voluntary work that is carried out through the SCs/WGs under the overall guidance and direction of respective GCs. It was also agreed that in view of the revised due process and the IFPP, most of the



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SCs/WGs will find themselves at cross-roads and hence it is important that a strong process of communication between them and FIPP be immediately put in place.

PSC observer informed that the PSC is in the process of looking at the structure of SCs, and recommended that other GCs should also do that. The role of FIPP liaison officers in this regard also came up for discussion, minutes of which are recorded at paragraph 8.2 below.

DECISION

While FIPP may not participate in the drafting process for professional pronouncements, FIPP will set up mechanisms to ensure that there is a robust quality assurance which guides the SCs/WGs to identify appropriate skill set and resources required for the project groups which would be associated with drafting of IFPP pronouncements.

3.2 Quality Assurance: Discussion further moved to quality issues of documents developed –FIPP’s approval process, application of due process, possibility of documents being developed bypassing FIPP, staffing of projects, technical support function etc.

Application of due process.

- Members discussed requirements at each stage of the due process and agreed that these requirements would be formalized as part of FIPP’s work procedures. Working procedures were discussed as separate agenda item, recorded at paragraph 8 below.
- It was stated by the members that a realistic assessment of the work which should be completed before 2019 has to be carried out. It would be the GCs responsibility to ensure that projects prioritized as priority 1 and 2 in SDP are completed as per schedule and for this purpose their work plans should lay stress on these projects. FIPP, on its part, would be responsible for quality assurance of the documents. In a scenario where SC/WG refuses to implement projects that have been identified in SDP, GCs would need to resolve the issue. In case GC also disagrees with the projects, FIPP will establish a review group to re consider the project.
- It was expressed by members that there will be possibility of development of documents outside of the IFPP that would be taken to Congress for approval. This could be a major challenge of integrity and positioning of documents vis-à-vis the IFPP. Members’ collective view was that that due process should be strictly adhered to when documents come up for endorsement at the Congress. It was lack of this rigour that had



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led to creation of FIPP, and therefore if substantial volume of documents continue to lie outside IFPP, bypassing FIPP and the due process, the purpose of FIPP as an approving body would

be compromised. It was acknowledged that a radical change in approach in the way projects are mooted by various SCs/WGs under GCs for inclusion in IFPP, would be required.

- Depending on the scope of the document, the need to apply rigorous due process could be analysed, and a lighter version of due process could be applied to those projects which involve minimal changes or are limited in scope.
- Members agreed that the work load will define the frequency of FIPP meetings. Alternative ways of getting members' approvals, if physical meeting is not possible, would have to be explored if more meetings than practically possible are required.

3.3 Staffing issues and technical support function: The issue of adequate / technical/professional staff was deliberated at length. Stuart Barr from sub group 4 presented a background paper in which good practices from other standard setting bodies were cited regarding staffing of projects. There was a consensus on need for appropriately skilled staff to assist FIPP in its standard setting activities. At the same time, it was recognized by members that resource constraint may be a limiting factor for hiring professional staff.

The issue of creating a permanent support function for the FIPP secretariat for technical support, different from administrative support was discussed. The observer from PSC informed that the PSC secretariat was willing to create permanent support function at its secretariat, and for this there is a proposal for carrying out a feasibility study.

DECISIONS

1. FIPP will communicate with the GCs for their support in according primacy to the SDP projects through their work plans.
2. FIPP will bring to notice of the PSC steering committee its concerns regarding documents proposed for development outside of IFPP, when warranted.
3. For such projects, FIPP will engage with the SCs/WGs to disseminate understanding of IFPP and discourage development of non-IFPP documents in isolation with pronouncements in IFPP.
4. Regarding technical support function, PSC will commission a feasibility study for a permanent technical support for FIPP. Preliminary findings will be presented to the PSC steering committee



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meeting in June this year. The paper will look at the purpose of technical support, number of staff required and costs estimates. FIPP members were requested to provide their suggestions for the feasibility study.



4 MONITORING TOOL FOR SDP (Agenda item 2b)

A short presentation was made by Neil Usher and the ECA team on Teamwork- which is an online workspace and also aims to serve as a monitoring tool for the SDP. Teamwork has features which

allows its users to exchange messages and upload documents, keeping track of versions in case documents are updated. Teamwork is an alternative to intranet, with more features.

Members agreed that Teamwork was a good solution for keeping track of incoming and outgoing correspondence, internal discussion, saving files and creating archives. It was agreed that in future the access to Teamwork would also be provided to SCs/WGs working on SDP projects.

Templates being developed as part of FIPP's working procedures to be used by project groups will be made available through Teamwork.

Regarding management of Teamwork, Neil Usher from ECA stated that for the time being the ECA team will take responsibility of administrative management and technical support of Teamwork.

DECISIONS

- 1. A template for project proposal documents will be finalised and shared with the project groups. This document will be accessed through Teamwork**
- 2. FIPP liaison officers will have separate files/ folders to record the progress of work of their respective project groups.**
- 3. ECA will provide technical and administrative support for the Teamwork.**

5 INPUTS FROM GOAL CHAIRS ON SDP (Agenda item 3 and 13)

This paragraph records discussion on inputs received, formally and informally, from the GCs as well as discussion during video conference with the staff officers of GCs.

This session was led by the FIPP chair. She started by presenting contents of the letter written by her, specifically seeking GCs inputs on:

- respective responsibilities of GCs and FIPP in monitoring the implementation of SDP, and
- setting up effective channels of communication between FIPP and SCs/WGs

Inputs received from GCs are summarized below:

- **PSC**



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- Proposed to revise SDP with further consultative process with SCs/WGs and a timeline for update
- Proposed greater liaison with other SCs for taking forward SDP
- Request FIPP to appoint liaison persons
- **CBC**
 - Enquired about FIPP's level of comfort in dealing with auditor certification and requested greater cooperation between FIPP and CBC on INTOSAI-COMPS
 - Raised question about who owns/drives /manages SDP?
- **KSC**
 - Provided inputs on how WGs are aligning their work plans with SDP
 - Requested liaison person to be appointed for WGITA project on ISSAI 5310
 - Provided details of work being proposed by 11 WGs under KSC, which could lead to creation of multiple documents and thus sought guidance on certain documents that could be considered as non-IFPP documents
 - Proposed that some of the ISSAIs which have been recently approved at INCOSAI, to be shifted from priority 2 to priority 1 and relabel them as GUIDS
- Raised question about who owns SDP?

Issue wise record of discussion is as follows:

5.1 On the issue of revision of the current SDP members were of the view that full scale changes are not expected since current priorities were identified based on inputs received from GCs but space could be opened for update and modification if required, based on further consultations with SCs/WGs.

5.2 Regarding CBC's question on FIPP's level of comfort for dealing with auditor certification it was clarified that the cooperation will be on development of professional skills and competency and not on auditor certification. FIPP also requested the CBC to share with them their preparedness on this issue, as well as advised them to use PSC steering committee meeting as an occasion to determine timelines and priority for this item. In general, members agreed that although this subject is under priority 3 of SDP, i.e. projects to be taken up beyond 2019, at this preparatory stage FIPP would start liaison with the GC.

5.3 Regarding question raised by the GCs – "Who owns the SDP", members' view was that the SDP is owned by the PSC. The setup for SDP is such that FIPP is responsible for developing proposals for the SDP based on inputs received from GCs, their SCs/WGs and other



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stakeholders, and once it is approved at the GB, for ensuring observance of the due process. GCs have a key role in planning and providing resources for the projects included in the SDP.

5.4 FIPP members appreciated KSC's efforts in initiating the work of alignment of WGs work plans with SDP. Some concerns were expressed about tendency to generate lot of documents. On the issue of non-IFPP documents, while agreeing that it may not be necessary that all documents would fall within IFPP, members raised concern that it will be worrisome to have a proliferation of non-IFPP documents. The PSC/SC and the GB may take appropriate decisions, especially in light of the due process. However, as far as FIPP was concerned, members' view was that FIPP's priority was to focus on the current SDP and projects under priority 1 and 2, and it would not be possible to include new projects in the current SDP.

5.5 On the issue of establishing communication with the SCs/WGs, FIPP proposed following protocols:

- General communication with the SCs/WGs through the GCs
- For SDP related ongoing communication, FIP would like to work seamlessly with project groups without going through GCs
- However, the approvals will be based on formal communication with the GCs and not with SCs/WGs
- FIPP will assign liaison officers (LO) for SDP projects

Staff officers of GCs agreed to FIPP's proposals but stated that GCs may be kept informed of details of communication through periodic interaction (CBC proposed quarterly teleconference).

DECISIONS:

1. FIPP to emphasize that no new projects can be considered before 2019, in order to focus on current SDP projects
2. FIPP would assign LO to all SDP projects, and for CBC for their preliminary work on INTOSAI-COMPS

6 IMPLEMENTATION OF SDP- COMMUNICATION WITH GOAL CHAIRS and SCs/WGs (Agenda item 4)

6.1 Sub-group 4 of FIPP members presented initial draft of letter to the GCs addressing the issues of putting the SDP into practice. The essence of this communication was essentially to start dialogue on SDP and the direction in which it should move. Members agreed that this



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communication should address matters like need for initial assessment of projects, identifying potential project leaders, identifying potential members and in some cases from cross cutting groups since the



subject is such, need for technical support to project groups, need for reviewing existing material- guidance, handbooks, subject specific documents etc, and the need for identifying and weeding out outdated materials.

It was stated that there are many projects in SDP where there would be more than one SC responsible. FIPP's letter to the GCs should highlight the need for an early action to define who should be leader of the project, after carrying out an initial assessment of the project. The letter should also draw attention to new projects that need to be developed, and existing ones that need to be reviewed. Further it should be highlighted that in case of cross cutting projects, groups will have to be drawn from across existing SCs/WGs.

6.2 Members were of the view that apart from communications with GCs on the above-mentioned issues, it is important that FIPP also communicates with the SCs/WGs, as the project groups would be set up under them and they would be responsible for drafting of pronouncements. It was agreed that instead of one letter, FIPP will send two letters to the GCs and SC/WGs respectively. As appendix to these letters, FIPP will send out its recommendation for organisation of project groups, and list of FIPP liaison officers for each project.

Discussion on recommendations of FIPP on SDP projects were held under separate agenda item, and minutes are recorded at paragraph 11 below

DECISIONS

- 1. FIPP to send out a letter to GCs following its initial assessment of work required for projects under priority 1 and 2 with recommendations on formation of project groups keeping in view cross-cutting nature of certain projects.**
- 2. FIPP to address a communique to SCs/WGs on expected outcome of their work related to SDP, requesting GCs to forward the same to their respective SCs/WGs.**
- 3. Members approved in principle content of the two letters to be issued to the GCs and SCs/WGs and agreed that Chair may further refine the language and issue the letters.**

7 FIPP COMMUNICATION POLICY (Agenda items 5,14a)

This session was led by sub group 1.

7.1 At the outset, members of the sub group stated that they used the first draft of the communication policy, which was developed in the 3rd meeting, and have tried to align it with the INTOSAI communication policy.



7.2 It was suggested that *internal* stakeholders should be added in the document along with external stakeholders.

7.3 Members discussed different reports including annual report to the PSC/Steering Committee and to other stakeholders. It was agreed that the matrix proposed by the sub group can be further worked upon to bring out clearly who, how, and when different reports will be prepared and presented. To address the need for communicating information about FIPP and IFPP it was agreed that communication policy will include procedures and tools for such communication, like:

- FIPP's Annual report/ Accountability report
- FIPP's guidance papers
- Contribution to INTOSAI Journal, etc

7.4 As regards internal communication, it was agreed that Teamwork will be the official work space for communication amongst FIPP members. The protocols for saving correspondence, documents and files would have to be incorporated in the communication policy.

7.5 As regards communication with project groups, members agreed that the respective liaison officers will disseminate the requirements of FIPP communication policy to the respective project groups which have been assigned to them.

7.6 Members were of the view that there is a close connect between communication policy and working procedures of FIPP, and therefore communication policy could become a part of the document of FIPP working procedures. It was also agreed that some of the portion of communication policy should be taken out and incorporated under the working procedures.

7.7 Members expressed need for developing clear protocols for receiving questions/communication on FIPP/IFPP related matters from external parties, and for responding to such issues. For example, matters like -to whom should the questions be directed, who in FIPP will be responsible for responding, and archiving- need to be addressed.

For project specific questions, it was felt that the liaison officer concerned could be the first level of contact to receive and answer questions on behalf of FIPP. In case, the answer is not clear to them, they could approach other FIPP members.

In its current form, these protocols have not been incorporated in the draft communication policy and need to be added.



7.8 As far as review and update of communication policy was concerned, members agreed that it has to be a live document and should be updated at periodic intervals. An annual update was considered.

DECISION: It was agreed that the current draft of communication policy will be updated to include suggestions / changes proposed during the discussion, and those portions which are to go into the Working Procedures would be removed.

8 FIPP WORKING PROCEDURES (Agenda item 6,14b)

This session was led by sub group 2.

The sub group presented 5 documents, as follows:

- FIPP responsibilities arising out of due process (Appendix 1)
- List of working procedures FIPP may need (Appendix 2)
- Questions for consideration by FIPP- Project Liaison, FIPP organisation (Appendix 3)
- FIPP Working Procedures (Appendix 4)
- Template for project proposal approval (Appendix5)

In the first document Neil presented 30 specific responsibilities of FIPP in the context of due process, and its function as standard setting body of INTOSAI. In the second document, working procedures required for each of the identified responsibility of FIPP were listed out. The third document listed out questions regarding role that FIPP will play through project liaisons, and regarding organisational issues of FIPP. The fourth document was the draft of Working Procedures of FIPP, and finally as a fifth document a project proposal template was presented.

Record of discussion on the above is listed below:

8.1 There was in general, agreement with the identified set of responsibilities and related working procedures in the first two documents. The Chair suggested that there could be a RACI chart which could map responsibilities/ accountability/communication/information roles of various stakeholders involved which will help in putting the due process in practice.

8.2 Discussion on the document on FIPP questions pertaining to project liaison was mainly regarding two key issues:

- What will be the job of LO



- How will s/he carry out their job? Discussion on key issues pertaining to LO is summarized below:
 - (i) Members agreed that the LO would primarily be responsible for ensuring that requirements of the due process are met. LO would have the role of an 'Observer' within the working group and not a member. LOs would advise their respective SCs/WGs on consistency issues, classification of pronouncements, on maintaining consistency within IFPP, on avoiding duplication of content, and on timelines. However, it was made clear that LOs would not be an active member in the drafting process of project proposal neither would they be responsible for the technical content of standard/guidance etc. Further, responsibility of monitoring timelines will that be of the respective GCs rather than of LO or FIPP. It was agreed that advice given by LO to SCs/WGs would be on behalf of FIPP and not in their individual capacity.
 - (ii) The LOs would carry out their work by being the point of direct contact with the project groups, and will guide the groups in a way that facilitates approvals of the project at different stages of due process. They will be responsible for maintaining continuous communication with the groups- either by attending their meetings, or through other forms of communication (emails, telephone, video conferencing etc.). They would be responsible for keeping the FIPP members informed about the progress of projects.
 - (iii) While LOs will be responsible for their day to day liaison with project groups, FIPP as a body would be responsible for the approvals given by it and would be accountable to the PSC/steering committee.
 - (iv) In order that the advice coming from FIPP LOs is consistent irrespective of individual LO or project group involved, FIPP will, through written procedures, establish standard procedures of communication, and to assist LOs in their work will develop templates for project documents, protocols for documentation in Teamwork and procedures for reporting of LOs to FIPP.
 - (v) In general, members were of the view that since it would be the first time that liaison officers would be playing this role, there will be a learning curve and further adjustments and changes could be made once we have had some experience.

8.3 Discussion on FIPP organisation pertained to following matters:

- (i) Regarding the appointment of a vice chair of FIPP, members were of the view that the final call on the issue should be taken by the FIPP chair
- (ii) Regarding archiving of documents/emails, it was agreed that Teamwork will be used.



8.4 Next part of the discussion was on the project proposal template.

- (i) A standard template of project proposal, containing all information needed by FIPP, will be used to ensure consistency of format and content of proposals. Further, the members opined that the working procedures should also document the process that should be followed in addition to providing templates. Hence, the current version of working procedures document needs to be strengthened by incorporating these processes. Members agreed that the project groups would send their project proposals to respective GCs, who will send the same to FIPP.
- (ii) In the second session on working procedures Marita Salgrave presented work flow document capturing the process of project approval which was appreciated by the members. It was agreed that the work flow for each stage of due process should be captured (and even be diagrammatically represented, if possible).

DECISIONS:

1. Members agreed that LOs should be assigned project wise for projects approved in the SDP.
2. It was decided that working procedure document will be in two parts: Part A on administrative, organisational matters, and PART B on FIPP's working procedures for due process. It was also agreed that PART A, after the incorporation of modifications as discussed during the meeting, could be adopted immediately.
3. It was agreed that Marita will further develop working procedures for other stages of due process, and will provide these as inputs for Part B of the Working Procedure document. PART B of work procedures may be completed by mid-April.

9 DRAFTING CONVENTIONS FOR GUIDS (Agenda item 7,15a)

This session was led by sub group 3.

At the outset, Alexandra Popovic stated that there are diverse documents on INTOSAI guidance (GUIDS) as they address different audience and subjects – institutions, auditors, and governments. She posed the question whether there should be a single set of drafting conventions which addresses all types of guidance documents?

Members were in favor of a single set of conventions for GUIDS. Since drafting conventions would lay down the structure for writing the documents hence elements that should consistently be followed while drafting GUIDS should be mentioned in these conventions.



There was a general view that many of the current guidance documents in the ISSAI framework are primarily elaboration of the subject matter than guidance on audit process. It was therefore felt necessary to clarify in the drafting conventions on GUIDS that focus of guidance should be the audit process and not on the subject matter.

DECISIONS: Members agreed that the drafting conventions should

1. **Lay down a standard structure for the GUIDS – introduction, scope, objective, applicability, content, definitions, formatting**
2. **Guide the project groups on how to write the GUIDS which assist the audit process and stay aligned with ISSAI 100.**

10 FREQUENTLY ASKED QUESTIONS (FAQs) (Agenda item 8,15b)

This session was led by sub group 4.

Einar provided a broad overview of seven questions covered in the document. These were:

1. What is IFPP?
2. What is FIPP?
3. Is there a formal process for developing, revising and withdrawing ISSAIs and other pronouncements?
4. What are my subcommittee's/working groups of the PSC, CBC and KSC in developing the IFPP?
5. My working group/subcommittee is preparing a project proposal for submission to FIPP. How should this be presented and what information should it contain?
6. How does FIPP work together with the individual project groups?
7. How should SAIs cite the IFPP in their work, if appropriate? Is there a link between the IFPP and the 3i Initiative and the SAI PMF?

10.1 Members agreed that these seven questions as FAQs were a good start for information dissemination. There would be more questions addressed to FIPP, and therefore members felt that the FAQ document would be a living document with periodic additions of FAQs.

10.2 Members recognized that clarification on what are standards is urgently required so that different SAIs don't interpret it differently. The questions was whether FIPP could define a standard? It was agreed that FIPP background paper on Standards could be developed into an FAQ.

10.3 The specific provision in the ToR of FIPP wherein it is stated that FIPP would provide interpretation of standard was drawn attention to and members expressed doubt whether FIPP



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is equipped to handle this task. Also, there was a general apprehension that offering interpretation on standards could lead to an uncontrolled documentation and confusion. It was agreed that this issue needs to be revisited in consultation with GCs, and even an amendment in FIPP's ToR maybe required. For the present it was agreed that questions on specific standards, if received by FIPP, would be forwarded to the subcommittees concerned for their views and that only the broad principles of classification of pronouncements in IFPP will be clarified by FIPP.

DECISIONS:

- 1. Document on FAQs would be finalised by end of March 2017.**
- 2. FAQs will be sent to the PSC secretariat to be hosted on FIPP webpage.**

11 FIPP's ACTION PLAN FOR PRIORITY 1 AND 2 PROJECTS OF SDP (Agenda item 9,10)

Sub group 4 led this session in which each project listed under priority 1 and 2 respectively was discussed. Priority 1 projects are mainly regarding renumbering and relabeling of pronouncements. However, it was agreed that while some documents could be relabeled / renumbered straightaway, for others due process with certain flexibility will have to be followed. FIPP would recommend that the PSC secretariat takes up the task of renumbering/ relabeling and prepare a package of documents falling in one of these categories: 'Relabeling/renumbering/light due processes'.

For the 10 projects identified under priority 2, there are several issues to be considered before finalizing the project proposal- what should be the outcome of the project, who should do the actual drafting work of GUIDS, how will the project be organised- as a sub group of WG or as a preliminary group ?

For project proposals for new projects, an initial assessment to see what material exists, where it will fit in the IFPP, will have to be done.

FIPP could give some kind of guidance to the GCs for writing project proposal and seeking approval.

DECISIONS

- 1. It was agreed that the procedure for relabeling and renumbering will be prepared by the PSC secretariat, and submitted to the PSC steering committee in June for endorsement**
- 2. FIPP will develop recommendations regarding;**
 - a. Organisation (formation) of the projects groups**
 - b. Purpose of developing project proposal**

12 FIPP WEBSITE (Agenda item 11)



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This session started with a presentation from Rafael Torres from the PSC Secretariat on the new PSC website. He explained the new features and functionalities available on the website. He also presented the information about FIPP that is currently available on PS website.

This was followed by a presentation by FIPP on suggested additions.

The question on whether FIPP website should be independently hosted or whether it should be part of the PSC was deliberated by the members. It was agreed that for the present PSC would continue to host the webpage of FIPP.

DECISION:

The design and information to be hosted on the webpage would be communicated to PSC secretariat within 3-4 weeks, and PSC observer assured that suggestions would be duly incorporated.

13 NOMINATION OF LIAISON OFFICERS (Agenda item 12)

Based on preferences given by FIPP members and requirement of SDP projects, each project was assigned a FIPP liaison officer/s. Discussion on role and responsibilities of LOs has been recorded at 8.2 above.

A draft role and responsibility document was prepared as a ready reckoner and uploaded in Teamwork.

14 OTHER ITEMS

14.1 5th meeting of FIPP :

OAG Canada has offered to host the 5th meeting of FIPP, tentatively from 17-21 July, 2017 at Ottawa. Stuart Barr extended a warm welcome to all delegates and requested that an early action to confirm the participation may be initiated. Since July is a peak season in Canada and in view of their 150 years' celebrations during the same time, hotel reservations may be difficult if not booked in advance.

As regards agenda of work, the Chair proposed that FIPP looked at the possibility of inviting some project group leaders who might be in a position to present their proposals to FIPP. Chair requested all members to suggest agenda items which should be taken up.

14.2 Chair's participation/report at PSC Steering Committee Meeting: The Steering Committee will be meeting in June. Some of the possible items which FIPP would like to raise with the steering committee through the Chair were discussed:



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- Accountability reporting on SDP implementation- apprise steering committee of developments
 - Re arranging priority 3 items into priority 2
 - FIPP LOs' work with project groups
 - Common issues regarding development / review of pronouncements – resources, staff, translation
 - Need for FIPP to participate in GCs coordination committee meetings
 - Participation of FIPP chair in selection of members
- Chair requested the members to give their inputs regarding any other items which should be incorporated in the list of discussion items with the PSC steering committee.

15 WAY FORWARD (Agenda item 16)

At the close of the meeting, Chair summarised the deliberations and decisions taken during the meeting, which have been elaborated in the preceding paragraphs. Chair further discussed other matters that would be relevant for FIPP going forward.

Following items were discussed and agreed at the end of the meeting as way forward:

1. It was agreed that FIPP adopts a dissemination strategy, in addition to the website for IFPP and FIPP. One of the ways suggested was use of the FIPP video/presentations that were made for the INCOSAI.
2. Chair requested the members to give suggestions on the possible issues that must be raised during the PSC steering committee in June 2017.
3. For the next meeting in July in Ottawa, FIPP could expect that a few project proposals might already have come to us by that time. Chair would explore the possibility of inviting the project leaders concerned to the next meeting. Apart from it, Chair requested members' suggestions on possible agenda items.
4. As regards communication within FIPP, it was agreed members FIPP uses Teamwork as the official communication tool.
5. Some members raised the need for a meeting late in the year for a 6th meeting since more proposals could have come in by that time. Chair requested feedback from all members so that a decision could be taken.

Meeting ended with thanks to all the members for their active participation and long hours of work during the meeting, to the technical assistants for their support, to the hosts for excellent meeting arrangements and to the ECA team for their undivided support throughout the meeting. Members thanked the Chair for her excellent stewardship of the meeting.

