

Working Procedures of the Forum for INTOSAI Professional Pronouncements (FIPP)

These working procedures were approved by the Forum for INTOSAI Professional Pronouncements on 23 August 2018.

FIPP is a relatively new INTOSAI body and its working procedures will evolve as experience is gained. As a result, this document is liable to be updated on a regular basis.

AUTHORITY AND PURPOSE

1. According to the FIPP Terms of Reference (para. 3.4), FIPP members shall decide on the working procedures of the Forum. Accordingly, the working procedures of FIPP have been laid down in this policy document. The working procedures seek to establish the decision-making process within FIPP. This is reflected in the business rules, roles and responsibilities of the FIPP Chair and members and due process rules. In addition, the working procedures also lay down a mechanism for FIPP's reporting based on its mandate and funding arrangements for standard setting.

2. This document is in two parts:

PART A deals with its general rules of business and is applicable for all FIPP activities.

PART B describes the specific rules of business for assessing and approving professional pronouncements. This part reflects FIPP's role as the *INTOSAI body designated for assessing and approving professional pronouncements as specified by the due process for the INTOSAI Framework of Professional Pronouncements (IFPP)*.

PART A General rules of business

3. Meetings

- a. FIPP's terms of reference provide that there shall be a minimum of two meetings of FIPP per calendar year. As far as possible, the timing of these meetings shall be aligned to the meeting calendar of the PSC Steering Committee (PSC-SC) such that the FIPP Chair is enabled to consolidate the inputs of FIPP to the PSC-SC. The timing and agenda of meetings will also take into account the requirement that FIPP:
 - i. provides approvals at three stages in the due process for INTOSAI professional pronouncement projects; and

- ii. makes proposals to the PSC-SC on the organization of the process for and on the contents of the IFPP strategic development plan.
- b. Each FIPP meeting agenda will include a point under which the progress of each project is considered.

4. Fixed agenda items

- a. In preparation of the annual PSC-SC meeting FIPP will:
 - i. review the IFPP strategic development plan and draw up proposals for any necessary updates and amendments;
 - ii. review the classification principles and, if needed, develop a proposal (to the PSC-SC) for amendments to define exemptions from specific requirements of the due process for other categories of pronouncements; and
 - iii. identify and agree upon any items that are to be reported to the PSC-SC concerning:
 - issues in the application and procedures of due process;
 - the establishment of any supplementary due process procedures;
 - the use of funds made available to it in the previous calendar year; and
 - any proposed changes to its terms of reference.
- b. FIPP will identify annually its budgetary needs for the forthcoming calendar year. The FIPP Chair will communicate this to the Chair of the PSC within one week of the FIPP meeting in which this matter is considered.
- c. FIPP's working procedures will be reviewed at least once a year to update/modify, if required, the existing procedures based on lessons learned and experience gained from the previous year. This review will normally be scheduled in FIPP's last meeting of the calendar year.

5. Decisions other than the approval of pronouncements

- a. Decisions of FIPP on the approval of project proposals, withdrawal proposals, exposure drafts and endorsement versions of professional pronouncements are regulated by sections 19 and 20 of this document. In all other cases decisions are taken as follows:
 - i. FIPP strives to solve all matters in a way that all members find acceptable.
 - ii. If the FIPP Chair deems that unanimity cannot be reached the matter is solved by a vote. Decisions shall be passed by a majority quorum vote. In case of a tie, the Chair shall have the deciding vote.
 - iii. At least 10 out of 15 members should be present or take part in the vote to complete the quorum.
 - iv. In case some members are unable to be present physically, the Chair may consider the feasibility of using video conferencing, teleconferencing and /or emails to ensure participation of such members.
 - v. Decisions shall to the furthest extent possible be taken at physical meetings. The Chair may act on behalf of FIPP to ensure the effective execution of business on any urgent matters and organise FIPP's work between meetings.
 - vi. In case the Chair deems that an urgent matter requires a decision by the full FIPP membership, the decision can be reached through a written procedure organised by the Chair. Members shall in this case be given at least 14 calendar days to consider the issue and provide their comments. Based on the comments provided the Chair may propose a conclusion and set a deadline of at least 7 days by which any member who is not in agreement with the proposed conclusion can express her/his dissent. If the Chair deems that the matter can only be solved by a vote all members should be given at least 14 days to submit their vote. Any decisions reached through written procedure should be noted in an annex to the minutes of the following meeting of FIPP.

6. Language

- a. Meetings of FIPP shall be conducted in English.
- b. Internal communication of FIPP, including internal documentation shall be recorded in English.

7. Preparation of meeting materials

- a. The FIPP Chair may entrust individual FIPP members or groups thereof with the development of proposals and other materials in preparation of FIPP's meetings. FIPP members undertake such tasks on a voluntary basis and inform the Chair in case the workload proposed exceeds the limits of their assignment to FIPP. Members may be supported in these tasks by the secretarial functions as agreed in the individual case.
- b. FIPP members working on meeting materials may encourage comments from other members through electronic means or conference calls and may set a deadline for such contributions from other members. All FIPP members contribute to FIPP's work between meetings as much as it is possible within the limits of their assignment to FIPP. The FIPP Chair ensures that any such work between meetings does not preclude appropriate consideration by the full FIPP membership at a meeting.

8. Convening the Meetings

- a. The FIPP Chair shall be responsible for deciding on the location and timing of meetings and informing the members thereof. She/he will seek any issues for discussion at the meeting. The Chair will notify members of the agenda for the meeting.
- b. The FIPP Chair sets a deadline for any materials to be considered at the meeting.

9. Reporting

- a. The Chair shall report periodically to the PSC-SC, and as required to the Goal Chairs, on the activities of FIPP including major meetings held during the year, standard setting project proposals received, endorsement versions approved, and changes foreseen in the IFPP, etc.
- b. At the request of the PSC Chair, the Chair may be required to report to the Governing Board and / or the Congress as the case may be, on the activities of FIPP.
- c. The Chair shall provide the PSC Chair a background paper detailing FIPP's activities since the last Governing Board meeting, issues for follow-up and expected outcomes for the future. Any major changes in the Terms of Reference, membership, resignations, or new member nominations, may be reported.

10. Minutes of Meetings

- a. Minute taking for meetings shall be the responsibility of the Chair in coordination with the SAI/INTO-SAI organisation hosting the meeting.
- b. Once a meeting is complete, the minutes shall be forwarded to FIPP members for approval.
- c. The minutes shall clearly identify when and where the meeting took place, who attended, the major issues discussed, action to be taken and decisions made.

- d. A copy of the minutes shall be forwarded to the PSC-SC.

11. Documentation of work

- a. FIPP members shall document all work performed for FIPP using the platform made available by the PSC Secretariat (“Teamwork”). The documentation shall include any materials considered at a FIPP meeting as well as the final version of any document produced.
- b. FIPP shall strive to publish relevant materials on FIPP’s webpage on www.psc-intosai.org. FIPP will decide the category of documents to be published with a view to ensure that FIPP’s decisions are communicated widely and in a transparent manner.

12. Technical assistants

- a. The terms of reference provide that each FIPP member may be accompanied by a technical assistant at FIPP meetings. The assistant shall provide technical support for the individual member and may also undertake drafting work or other secretarial tasks for the wider FIPP. Such tasks are undertaken upon agreement in the individual case between FIPP, the assistant and the member.

13. Vice-Chair of FIPP

- a. The FIPP Chair may request that FIPP appoints, by a simple majority of those voting in a quorate meeting, a Vice-Chair of FIPP. Candidates must be proposed and seconded by the FIPP Chair and/or FIPP members. Candidates may neither propose nor second themselves.
- b. Together, the Chair and Vice-Chair act in a collegiate manner to further the aims and objectives of FIPP. The Vice-Chair assists the Chair in the full range of her/his functions and, at the request of the FIPP Chair or in her/hisr unavailability, carries out the duties of the FIPP Chair as described in paragraphs 9 and 10 above.
- c. The term of office of the Vice-Chair is fixed as the shorter of her/his mandate as a member of FIPP or the mandate of the FIPP Chair. The members of FIPP may decide to end the term of office of the Vice-Chair by a simple majority of those voting at a quorate meeting.

14. Representative of the PSC Chair

- a. A representative of the PSC Chair may participate as observer in FIPP's work to ensure transparency and enhance the confidence in the effective operation of FIPP of:
 - i. the PSC Chairmanship, which is responsible for the development of FIPP towards a standard-setting board with appropriate governance structures and supporting functions;
 - ii. the group of INTOSAI goal chairs and goal vice-chairs, which exercises an executive function for FIPP and appoints FIPP’s members;
 - iii. the PSC Steering Committee, which is FIPP's governance body; and
 - iv. the INTOSAI Governing Board.

PART B

Rules of business for assessing and approving professional pronouncements

The due process for the IFPP provides that there are four main stages in developing and issuing a pronouncement: the project proposal (stage 1), the exposure draft (stage 2), the endorsement version (stage 3) and the final endorsement by INCOSAI (stage 4). According to section 2.1 of the due process, FIPP is to decide on the approval of pronouncements under development at each of the first three stages by applying the criteria for approval as per the due process of the IFPP. In addition, FIPP approves minor editorial changes and withdrawal of pronouncements following the specific processes and criteria for approval defined in section 2.2 and 2.3 of the due process. See annex 1.

The following rules of business for FIPP apply to all projects to develop, revise and withdraw pronouncements at all stages defined by the due process.

15. Project liaisons

- a. The due process for the IFPP provides that FIPP assigns one of its members as liaison to each project aiming at developing, revising and/or withdrawing professional pronouncements. The FIPP Chair shall assign a project liaison for each planned project before the development of the project proposal starts. Additional FIPP members may be assigned, as needed, to assist the project liaison.
- b. The project liaison engages in the work of the project group to convey guidance to the project, facilitate approval and further a successful outcome. The guidance may include any templates and drafting conventions or other directions as defined by FIPP. The project liaison shall bring to the notice of FIPP the extent to which any guidance provided by FIPP in line with the due process is followed by the project group.

16. Guidance from FIPP

- a. The due process for the IFPP provides that FIPP *follows and facilitates the development of individual draft pronouncements* and that project groups may *seek guidance from FIPP on any aspects of their work through all the stages of the due process*. The project liaison encourages the project group to seek sufficient guidance from FIPP during the development of the project proposal and draft pronouncements. Depending on the state and nature of the project, the project group may present drafts for comments, ask specific questions orally or in writing, or engage in FIPP meetings through telephone or video-links.
- b. The project liaison facilitates the discussions within FIPP on the drafts under development and conveys FIPP's guidance to the project group. The FIPP Chair coordinates project liaisons and prioritizes the time and resources of FIPP across all pending projects.
- c. The project liaison shall propose as a FIPP meeting agenda item, a preliminary appraisal of the draft pronouncement against the criteria for approval defined in the due process (cf. section 17) if she/he deems that the draft is sufficiently well advanced and is ready to be subject to such an appraisal. The purpose of such an appraisal shall be to provide a feedback from FIPP on whether the draft is ready to be submitted for approval along with FIPP's recommendations to address any issues in the document that may emerge from the preliminary appraisal of the document.

- d. The project liaison shall recommend the project group to submit the draft to the responsible goal chair for the purpose of seeking FIPP's approval if she/he is assured that the draft is ready for formal approval. The FIPP Chair notifies the goal chair of the recommendation.
- e. In case the project liaison is not assured that the draft is ready for approval the project liaison provides a recommendation to the project group as to:
 - i. The nature of the amendments that will be needed to ensure approval, and/or
 - ii. Whether the project group should seek further guidance from FIPP in order to resolve any outstanding issues.
- f. The project liaison may consult with other FIPP members as needed in order to develop a recommendation to the project group. The FIPP Chair may consult with the goal chairs or any other relevant parties as necessary to solve any issues relating to the approval.

17. Appraisal based on the criteria for approval

- a. The due process for the IFPP defines the criteria for approval, which FIPP shall apply to proposals and drafts at each stage of the development, revision or withdrawal of pronouncements. Before FIPP can move to vote on approval, the project liaison presents the draft for appraisal at a FIPP meeting.
- b. The appraisal is based on the criteria for approval and carried out as follows:
 - i. Each member of FIPP evaluates the draft against the criteria for approval.
 - ii. FIPP deliberates on the members' inputs in plenary and develops a written appraisal of the draft.
 - iii. FIPP's appraisal provides clear directions on any issues that need resolution before the draft can be approved by FIPP. The wording of the appraisal is decided on in unanimity or by a majority quorum vote following the procedure in section 5.
 - iv. The appraisal is attached to the minutes.
- c. In case the written appraisal is not finalised during the meeting, FIPP decides whether to:
 - i. entrust the finalisation of the appraisal with a group of FIPP members. In this case the final wording is decided on by a written procedure following section 5, or
 - ii. reconsider the issue at a later FIPP meeting. In this case, the project group will have the opportunity to provide an updated draft for appraisal at the meeting.
- d. Drafts presented for appraisal shall be available for all members at least 14 days before the meeting. Draft project proposals shall be accompanied by the material that will be relevant to enable the appraisal. This will normally include a first outline of the planned pronouncements and a brief report on the initial assessment or maintenance review provided for by the due process.
- e. In case no significant issues are identified, FIPP concludes that the draft is ready for approval. Provided that the consent of the responsible goal chair is obtained, the FIPP chair may in this case move to vote on the approval without further delay. Alternatively, FIPP may decide to allow for subsequent approval through written procedure in application of section 19.

18. Decision on approval

- a. The due process for the IFPP provides that the responsible goal chair (PSC, CBC or KSC Chair) refers the draft project or withdrawal proposal, or draft pronouncement for approval by FIPP. When the FIPP Chair has received the draft from the goal chair, the FIPP Chair may either:
 - i. ask the project liaison to present the draft for appraisal at the next FIPP meeting, cf. section 17

or, if the appraisal has already been carried out,
 - ii. place it on the agenda for approval at the next FIPP meeting allowing FIPP members a minimum of 14 days before the meeting to consider the draft.
- b. All FIPP decisions on approval required by the due process for the IFPP are taken through a vote at a meeting in the following way:
 - i. Approval requires a majority of 2/3 of all FIPP members including the Chair, but disregarding any vacant positions.
 - ii. The vote is initiated by the FIPP Chair and carried out through a show of hands. Individual members have the possibility of motivating their voting in writing by attaching a statement to the minutes of the meeting.
 - iii. The FIPP Chair may set a timeslot for any members who are not physically present to submit their vote in writing.
- c. The FIPP Chair notifies the goal chair on the approval or disapproval of the draft as soon as the decision has been taken. The outcome of the vote and the general motivations behind the votes in favour as well as disfavour of approval is reflected in the minutes of the meeting without reference to individual FIPP members.
- d. In the case of approval of the final endorsement version, the due process further requires that the conclusions drawn by FIPP as basis for approval (the result of FIPP's appraisal against the criteria for approval) be displayed on www.issai.org.

19. Approval by written procedure

- a. As an exception to section 18 the vote on approval can be organised through a written procedure between meetings if:
 - i. either, a decision between meetings has been explicitly requested by the responsible Goal Chair to ensure the timely completion of a project of key significance to INTOSAI's strategic goals;
 - ii. or, FIPP has – at a previous physical meeting – decided that a written procedure can be used in the specific case concerned.
- b. The Chair shall carefully verify that any issues identified through the appraisal provided for in section 17 have been solved in a satisfactory way in application of section 18 before the approval is voted on. In case there is any reasonable doubt, the Chair shall describe the issue and give all FIPP members at least 14 days to provide their comments before the Chair concludes whether the draft is ready for approval or must be reverted to the goal chair.
- c. The vote shall be conducted by the Chair in the following way:
 - i. The Chair sends all FIPP members the draft that will be voted on together with appropriate references to any previous deliberations by FIPP relating to the approval to be decided on.
 - ii. The Chair may set a deadline of no less than 14 days for FIPP members to submit their vote.
 - iii. Within one further calendar week, the FIPP Chair informs all FIPP members as well as the responsible goal chair and the PSC Secretariat of the outcome. In case the 2/3 majority, which is required for approval, has not been reached, the matter is postponed for resolution at the following FIPP meeting.

20. Conditional approval

- a. A conditional approval may be given in cases where FIPP concludes:
 - i. that comparatively minor and/or technical amendments are needed before the draft proposal or draft pronouncement can be approved; and
 - ii. that the issue is most efficiently solved by carrying out the necessary amendments before the draft is referred back to the responsible goal chair.
- b. The approval by FIPP will in this case be given on the condition that the version approved by FIPP is accepted by the responsible goal chair without further amendments.
- c. Decisions to aim for a conditional approval as well as decisions on the wording of the amendments shall be taken by unanimity or a majority quorum vote as described in section 5. If the incorporation of the amendments cannot be carried out in plenary at a FIPP meeting, FIPP may decide to entrust this task with a group of FIPP members or drafters of the project group.
- d. The final draft where all amendments are marked is voted on by FIPP following the procedure for approval in section 18 and 19 and approved with 2/3 majority.
- e. Upon a conditional approval by FIPP, the FIPP Chair forwards the draft including FIPP's amendments to the responsible goal chair. This draft is considered final and approved, unless the goal chair reverts to FIPP with a new draft with further amendments for approval by FIPP.

Annex 1.

Criteria for approval (as defined by the Due process for the INTOSAI Framework of Professional Pronouncements)

Section 2.1 – Developing pronouncements

Approval of project proposals

FIPP approves:

- That the project addresses the issues identified in the initial assessment and shall be launched.
- That the project proposal provides directions sufficient to define the scope of applicability of the proposed pronouncement and does not lead to overlaps and inconsistencies with other professional pronouncements in the framework.
- The organisation and timeline of the project.
- The working title and proposed numbering according to the classification principles.

Approval of exposure drafts

FIPP approves:

- That the exposure draft fulfils the purpose of the project in line with the directions of the approved project proposal.
- That the exposure draft is of high quality and relevant quality processes have been performed.
- That any overlaps and inconsistencies in INTOSAI's framework of professional pronouncements in relation to the proposed text have been appropriately addressed.
- That the exposure draft and accompanying material can be submitted for public exposure.

Approval of endorsement versions

FIPP approves:

- That the comments provided in the exposure process are appropriately reflected in the endorsement version of the document.
- That the document can be forwarded to the INTOSAI Governing Board.

Section 2.2 – Minor editorial and conforming changes

Approval of revised pronouncements

FIPP approves:

- That the due process for revising pronouncements can be applied because the changes proposed are considered to be minor or conforming, and that public exposure is therefore not required.
- That the revised pronouncement can be published on www.issai.org and replace the previously endorsed version.

Section 2.3 – Withdrawals

Approval of withdrawal proposals

FIPP approves:

- That the proposal to withdraw a pronouncement from the framework can be submitted for public exposure.

Annex 2.

What is the role of the FIPP Project Liaison?

From the FAQ on the INTOSAI Community Portal regarding the IFPP – <http://www.intosaicommunity.net/user/faq>

The Project Officer is the link between FIPP and the project group, and in this function, seeks to help explain FIPP's expectations to the project group, including:

- The reasons for the project being in the SDP;
- To explain FIPP's expectations to the project (in order to pave the way for approval);
- To explain the IFPP to project groups;
- To ensure that FIPP decisions are documented (In accordance with the project template);
- To ensure that FIPP provides comments/directions to the project group on drafts;
- To ensure that the project group is aware of drafting conventions;
- To ensure that the project group is aware of the expected project quality processes (as set out in due process page 8) including consultation;
- To be alert for overlaps with other FIPP projects;
- To keep her/himself informed of project progress and read all project documents;
- To identify any issues or concerns that the Liaison Officer should report back to FIPP;
- To brief FIPP on project progress and any issues at formal FIPP meetings;
- To advise the Project Chair on when to formally bring matters to FIPP (e.g points of clarification, early drafts of exposure documents, etc.);
- To bring to the attention of FIPP cases where significant changes arise after exposure; and
- To pass on relevant issues and information concerning the project to the successor of that Liaison Officer.

The Project Officer may attend project group meetings but is under no obligation to do so. When dealing with the subject matter of the project proposal/draft pronouncements the Project Officer should apply professional judgment for example in relation to the due process, compatibility with ISSAI 100 or in relation to any other subject matter specific information. The Project Officer should bring relevant issues discussed with the project group to the attention of FIPP.