

## Minutes for the FIPP Meeting 25–28 June 2019 (11th meeting)

Meeting starts		
<p><b>Meeting starts</b> Tuesday 25 June 2019 at 9.00 25–28 June 2019 at Hotel Grand Poet by Semarah, Riga, Latvia</p>		
Agenda Item	Purpose	Record
<b>Agenda 1 – Introduction to the meeting</b>		
1a. Program for the week	Confirmation of meeting agenda	<p>The meeting was opened with welcome words from the FIPP Chair Åse-Kristin Hemsén and Auditor General of Latvia and with a welcome presentation from the Latvian FIPP member Marita Salgrave.</p> <p>The agenda was approved with a few changes. On the proposal from the FIPP Chair, it was decided to consider the agenda items in an order of priority starting with agenda item 5 – Approval of endorsement version. This was also to allow FIPP members to consider the endorsement versions more than one time before the voting took place.</p> <p>The FIPP Chair stressed that some documents had been received after the deadline for submission to FIPP (14 days before the meeting), and that there is a need for FIPP and Goal Chairs to discuss how to ensure that the deadlines are more strictly adhered to.</p>
1b. Overall status	Recap of 10 <sup>th</sup> meeting March 2019 decisions, key developments	No decisions.
1c. Update from Goal Chairs		Minister Bruno Dantas from SAI of Brazil greeted the FIPP members and gave special thanks to the original FIPP members still present in the forum on behalf of the PSC Chairmanship. Paula Dutra from the PSC Chairmanship gave a presentation of the results of the PSC Steering Committee meeting 4-6 June 2019.
<b>Agenda 2 – General Update</b>		
Short information after the GC-meeting in March PSC SC-meeting in June		The FIPP Chair gave information of the results of the meeting between the FIPP Chair and the Goal Chairs in March 2019 and the PSC SC meeting in June 2019.

		<p>The development and approval of the next Strategic Development Plan (SDP) for the IFPP had been a main topic at both meetings. Other important topics had been:</p> <ul style="list-style-type: none"> <li>- the funding of travel costs for FIPP members when needed. No solution was agreed on as of now.</li> <li>- the status of SDP project 1.3 regarding 'practice notes'. It was decided at the PSC SC meeting that the project should be put forward as a GUID project, see Agenda 4.</li> <li>- the INTOSAI GOVs were discussed during the PSC SC-meeting, see Agenda 7.</li> </ul>
<b>Agenda 3 – Project proposals submitted by the Goal Chairs for appraisal/approval - and vote</b>		
SDP 2.3 SAI mandates and comb. audits	Criteria Approval of project proposals Annex 1 - Working Procedures of the FIPP	<p>FIPP had received an updated draft project proposal from the PSC Chair.</p> <p>FIPP discussed the project proposal. Several issues were raised regarding the objective and level of ambition as well as timeline. 'Combined audit' should not be treated as an audit type, but is a term that refers to different ways of combining the three audit types defined by the ISSAIs. Based on the discussion, FIPP drafted a proposal of an update of the sections "project objectives" and "special considerations". Based on FIPP's proposal, the project group is invited to submit an updated project proposal draft together with an outline of the GUID.</p> <p>The conclusion on the project objective will be communicated to the Goal Chair and the project group.</p>
SDP 2.7 GUID XXXX Public-Private Partnerships (PPP)	Criteria Approval of project proposals Annex 1 - Working Procedures of the FIPP	<p>FIPP had received an updated draft project proposal from the KSC Chair.</p> <p>FIPP carried out an appraisal of the project proposal against the criteria of approval. FIPP concluded that the project proposal with a few changes was ready for a vote on conditional approval.</p> <p>The result of the vote was a unanimous conditional approval of the project proposal.</p> <p>The result of the appraisal – an updated project proposal – are linked to these minutes.</p> <p>The result will be communicated to the Goal Chair and the project group.</p>
<b>Agenda 4 – Exposure drafts submitted from Goal Chairs for appraisal/approval and vote</b>		
SDP 1.3 GUID 2900 Financial Audit ISSAI Guidance	Criteria Appraisal/Approval of exposure drafts Annex 1 - Working Procedures of the FIPP	<p>FIPP had received a draft for the GUID 2900 from the PSC before the March meeting. In line with the decision made by the PSC SC on SDP 1.3, this version was discussed as a GUID project. FIPP accept that FAAS' ambition now is to issue the draft as a <i>GUID</i> and not as <i>application material</i> to the ISAs (ISSAI 2000-series) - which was originally foreseen in the SDP and the approved project proposal.</p> <p>FIPP discussed the exposure draft and concluded that the draft is not yet ready for approval. Key questions were identified to be discussed with</p>

		<p>FAAS/the drafters and to prepare for the discussion in the next FIPP meeting. The FIPP chair will propose to the PSC Chair that the project group/drafters under FAAS involve the appointed subgroup of FIPP members to discuss key questions and implement necessary changes in the draft text if possible for FIPP to consider an updated draft GUID in the 12<sup>th</sup> meeting in December.</p> <p>The group of FIPP and FAAS members should present a short paper or presentation on the possible solutions at the next FIPP meeting. It will be relevant to highlight pro's and con's of the proposals made in order to enable FIPP to resolve all issues.</p> <p>The result will be communicated to the Goal Chair and the project group.</p> <p>Stuart Barr is replaced by Toma Dontchev as project liaison.</p>
SDP 2.2 GUID 4900 Compliance Audit Guidance	Criteria Approval of exposure drafts Annex 1 - Working Procedures of the FIPP	<p>FIPP had received an updated exposure draft from the PSC Chair.</p> <p>FIPP discussed the updated exposure draft and gave comments to the draft. A subgroup of FIPP members will gather all comments, prepare a list of key questions and report to the FIPP Chair. The subgroup will communicate with the project group. The key questions and a possible revised draft will be discussed at the next FIPP meeting.</p> <p>The result will be communicated to the Goal Chair and the project group.</p>
SDP 2.11 GUID XXXX Public procurement	Criteria Approval of exposure drafts Annex 1 - Working Procedures of the FIPP	<p>FIPP had received an updated exposure draft from the KSC Chair.</p> <p>FIPP found that limited progress had been made since the last FIPP meeting and concluded that the draft was not yet ready for an appraisal.</p> <p>The feedback will be communicated to the Goal Chair and the project group.</p>
<b>Agenda 5 – Approval of endorsement versions</b>		
GUID 5100 Audit of Information System	<p><b>Approval and vote</b> Approval against criteria using the appraisal document.</p> <p>Criteria Approval of Endorsement versions Annex 1 - Working Procedures of the FIPP</p>	<p>FIPP had received an endorsement version and a disposition table from the KSC Chair.</p> <p>FIPP discussed the endorsement version based on the comments received in the exposure period.</p> <p>Based on the discussion, FIPP found that some of the comments received in the exposure period should be better reflected in the document and carried out the necessary changes according to the criteria for approval of the endorsement version ref the Due Process. FIPP carried out an appraisal of the amended endorsement version against these criteria. FIPP concluded that the endorsement version with these changes was ready for a vote on conditional approval.</p> <p>The result of the vote was a unanimous conditional approval of the amended endorsement version.</p>

		<p>The result will be communicated to the Goal Chair and the project group.</p> <p>If the endorsement version with the changes proposed by FIPP is accepted by the KSC and the project group, the GUID is ready to be forwarded to the Governing Board.</p> <p>FIPP’s conclusion as basis for the approval will be published on ISSAI.org.</p>
GUID 5101 Audit of Information System Security	<p><b>Approval and vote</b> Approval against criteria using the appraisal document.</p> <p>Criteria Approval of Endorsement versions Annex 1 - Working Procedures of the FIPP</p>	<p>FIPP had received an endorsement version and a disposition table from the KSC Chair.</p> <p>FIPP discussed the endorsement version based on the comments received in the exposure period. The comments partly supported the need for a separate document on information system security but also that the current document should be further developed to add value.</p> <p>Based on the exposure comments FIPP concluded that the endorsement version was not ready for approval.</p> <p>The result will be communicated to the Goal Chair and the project group.</p>
GUID 5290 Audit of Key National Indicators	<p><b>Approval and vote</b> Approval against criteria using the appraisal document.</p> <p>Criteria Approval of Endorsement versions Annex 1 - Working Procedures of the FIPP</p>	<p>FIPP had received an endorsement version and a disposition table from the KSC Chair.</p> <p>FIPP discussed the endorsement version based on the comments received in the exposure period. Based on the discussion, and to reflect the comments, FIPP carried out changes to the document before carrying out an appraisal of the endorsement version against the criteria of approval. FIPP concluded that the endorsement version with these changes was ready for a vote on conditional approval.</p> <p>The result of the vote was 12 for and 2 against, and the amended endorsement version was thus conditionally approved.</p> <p>Stuart Barr asked that his motivation for voting against be noted in the minutes: “The comments from SAI Canada had not been appropriately addressed by the project group and the endorsement version did not have the sufficient quality.”</p> <p>The result will be communicated to the Goal Chair and the project group.</p> <p>If the endorsement version with the changes proposed by FIPP is accepted by the KSC and the project group, the GUID is ready to be forwarded to the Governing Board.</p> <p>FIPP’s conclusion as basis for the approval will be published on ISSAI.org.</p>
ISSAI-P 50 Principles of Jurisdictional Activities of SAIs	<p><b>Discussion</b></p> <p>To be sent on approval -</p>	<p>FIPP had received an endorsement version and a disposition table from the KSC Chair after the deadline for submissions to the FIPP meeting. FIPP, in dialogue with the KSC Chair, decided to consider the document</p>

	written procedures after the FIPP meeting	<p>in order to make it possible for the document to be ready for final endorsement at INCOSAI September 2019.</p> <p>FIPP carried out minor editorial changes including the update of references to other IFPP documents and carried out an appraisal against the criteria of approval of the endorsement version. FIPP concluded that the endorsement version was ready for a formal vote of approval.</p> <p>The result of the vote was a unanimous conditional approval of the amended endorsement version.</p> <p>The result will be communicated to the Goal Chair and the project group.</p> <p>If the endorsement version with the changes proposed by FIPP is accepted by the KSC and the project group, the GUID is ready to be forwarded to the Governing Board.</p> <p>FIPP's conclusion as basis for the approval will be published on ISSAI.org.</p>
<b>Agenda 6 – Brief status on other SDP-projects (not covered elsewhere)</b>		
SDP 1.2 ISSAI 200 – Principles of financial auditing		<p>Project liaison Alexandra Popovic reported status on the project. The exposure period of the ISSAI 200 was ended 25. June 2019. The project liaison /shadow liaison expect to receive the disposition table and draft endorsement version July/August.</p> <p>The project liaison /shadow liaison will work on the draft endorsement version in close communication with FIPP Chair/other FIPP members. The draft endorsement version will be submitted to the 12<sup>th</sup> FIPP meeting in December 2019.</p>
SDP 2.6 GUID XXXX Internal Auditors		<p>Presentation by project liaison Marita Salgrave.</p> <p>The project is aligned with the milestone plan and expect to deliver an exposure draft to be approved by FIPP in August 2020.</p>
2.7. GUID 5320 (tbc) Privatization Consolidating and aligning guidance for audits of Privatization with ISSAI 100		<p>Project liaison Gerhard Ross informed FIPP of the status of the project. According to the timetable of the project, it is expected that the project group will submit an exposure draft before the next FIPP meeting December 2019. The project liaison had not received any updates from the project group since the last FIPP meeting.</p>
SDP 2.9 GUID 5250 Public Dept		<p>Presentation by project liaison Beryl Davis.</p> <p>The draft GUID is in public exposure with the deadline of 23 August 2019. The project group expects to submit an endorsement version to FIPP in late December 2019.</p>
SDP 2.10 Guidance on audit of Disaster management		<p>Project liaison Deepak Anurag informed of the status of the project. The project is on time regarding the milestone plan and it is expected that the project group will submit an exposure draft to the 12<sup>th</sup> FIPP meeting in December 2019.</p>

Information on projects not initiated		No discussion. Partly covered under agenda item 7.
<b>Agenda 7 – Renumbering and relabeling</b>		
INTOSAI GOVS 9100, 9110, 9120, 9130, 9250	Editorial Changes	<p>At the 8th FIPP meeting in August 2018 the PSC Chairmanship presented that the GOVs were to be placed on the issai-website without a number or label. The solution was based on that in the SDP 2.5, new documents would be produced that would replace or revise the old GOVs. FIPP agreed to this solution.</p> <p>At the PSC Steering Committee meeting in June 2019 it was proposed that the INTOSAI GOVs rather should be placed in the new framework in 2019 and relabeled editorially into GUIDs 9000-cathegory. The FIPP was delegated the task to renumber and relabel the GOVs into the new framework.</p> <p>The FIPP discussed the new proposition from the PSC at the 11th FIPP meeting. A number of FIPP members expressed that they were not comfortable with the new development and the new solution proposed.</p> <p>The FIPP Chair concluded that FIPP at this stage is not ready to consider approving renumbered and relabeled versions of the INTOSAI GOVs following the process for minor editorial changes. The PSC may come back to FIPP with a new suggestion on how to solve the issue. Until further, the documents may be made available on issai.org in line with the solution proposed by the PSC at the 8th FIPP meeting.</p>
Thur 09:00	<b>Agenda 8 – COMPs</b>	
	Information on the COMPs	Alexandra Popovic gave a presentation on the status of the COMPs.
<b>Agenda 9 – Meeting in Oslo - December 2019</b>		
FIPP Project liaison role - lessons learned	See the Project liaison role - Annex 2 in the Working Procedures - all FIPP members summarize lessons learned from the role of project liaison	All FIPP members presented a short lessons learned regarding the FIPP project liaison role and some gave a reflection regarding roles/responsibilities in the INTOSAI. The Vice Chair Kristoffer Blegvad informed of the project liaison role in the current Working procedures. The item will be further discussed at the 12 <sup>th</sup> FIPP meeting in December 2019.
Standardsetting in INTOSAI - Process, activities and responsibilities	Discuss in preparation for the upcoming Oslo-meeting	Due to time constraints, this discussion will be postponed to the Oslo-meeting in December 2019.

Agenda 10 - Voting - pending matters		
	Appraisal against criteria Criteria Approval of Project Proposal Annex 1 - Working Procedures of the FIPP	Undertaken under each agenda item.
Agenda 11 - Planning the forward work		
Future meetings		Oslo, Norway December 2-6 2019 Sofia, Bulgaria, to be decided in near future Stockholm, Sweden, TBD South Africa, TBD
INCOSAI September		The FIPP Chair gave a short information regarding the INCOSAI September 2019 meeting.
Intro to IFPP		The item was not discussed at the meeting. The Vice Chair, Kristoffer Blegvad will discuss the matter further with PSC Chairmanship, Paula Dutra after the meeting.
Agenda 12 – Any other business		
TW organizing the new SDP 2020–2025	For discussion	The agenda item will be placed <i>to information</i> at the 12 <sup>th</sup> FIPP meeting in December 2019.
Agenda 13 – Concluding the meeting		
Summary of activities		The FIPP Chair gave a summary of activities at the meeting - see agenda item 1-12.
Summary of key decisions in the minutes		The FIPP Chair gave a summary of key decisions in the meeting - see agenda item 1-12.  The FIPP member Stuart Barr attended his last FIPP meeting before retirement. The FIPP thanked Mr. Barr for his engagement and hard work since the establishment of FIPP.  The FIPP Chair thanked the State Audit Office of the Republic of Latvia and FIPP member Marita Salgrave especially for hosting a welcoming and very well organized meeting.
<b>Meeting ends at 14:00 on Friday 28 June 2019</b>		

**FIPP members present**

Åse Hemsén (Chair)

Kristoffer Blegvad (Vice-Chair)

Beryl Davis

Deepak Anurag

Einar Gørrissen (Tuesday-Wednesday)

Gerhard Ross

Josephine Mukomba

Karen Belteton Mohr

Lionel Vareille

Marita Salgrave

Robert Cox

Stuart Barr

Tashi Tobgay

Toma Donchev

**PSC Observers**

Bruno Dantas (Tuesday)

Paula Dutra

**Technical Assistants**

Edmond Shoko

Florence Fornaroli

Frederikke Lillehaug

Karma Jambayang

Rasmus Hyll Bruun

Shefali Andaleeb

Wendy Zecena (Thursday- Friday)