

# Minutes from the Meeting of the Forum for INTOSAI Professional Pronouncements

## 2–6 December 2019 (12th meeting)

<b>Meeting starts</b> Monday 2 December 2019 at 9.00 Joint seminar 2–3 December at Thon Hotel Opera, Oslo, Norway FIPP-meeting 4–6 December Office of the Auditor General of Norway, Oslo, Norway		
Agenda Item	Purpose	Record
<b>Agenda 0 – An introduction for the FIPP to the agenda of the Joint seminar and the new SDP</b>		
Short information of the agenda for the Joint seminar	To update the FIPP-members	The FIPP Chair (Åse-Kristin Hemsén) presented the agenda for the Joint Seminar and FIPP had a brief discussion of the themes of the seminar.
Information regarding the new SDP 2020-2022	To update the FIPP-members	The representatives from the Goal Chairs - the Professional Standards Committee (PSC), the Knowledge Sharing Committee (KSC), and the Capacity Building Committee (CBC) joined the FIPP and gave information about the finalization of the Strategic Development Plan (SDP) for the INTOSAI Framework of Professional Pronouncements (IFPP) and the endorsement of the SDP at the INCOSAI Congress.
<b>Agenda 1 – Introduction to the meeting</b>		
1a. Program for the week	Confirmation of meeting agenda	The agenda was confirmed.
1b. Overall status	Recap of 11 <sup>th</sup> meeting June 2019 decisions, key developments	No decisions
1c. Update from Goal Chairs	INCOSAI update	The PSC Observer gave an update from INCOSAI and recent developments: - Official launch of the new website (issai.org) and the IFPP. - Four pronouncements endorsed by INCOSAI 2019: <ul style="list-style-type: none"> <li>• INTOSAI-P 10 Mexico Declaration on SAI Independence (updated)</li> <li>• INTOSAI-P 50 Jurisdictional activities</li> <li>• GUID 5100 Guidelines for Audit of Information Technology</li> <li>• GUID 5290 Guidelines for Audit of Key National Indicators</li> </ul> - the PSC booth at INCOSAI gave information about IFPP, PSC, FIPP and showed the FIPP presentation video made at the 11 <sup>th</sup> FIPP meeting in Riga.

		<ul style="list-style-type: none"> <li>- PSC gave an update on the Technical Support function (TSF). The recruitment process is still on going. PSC have received 7 applications and carried out interviews. Experts from the TSF may participate in the next FIPP meeting.</li> <li>- PSC has launched a network of standard experts in the SAIs. The network can be used to get feedback and accurate information about ISSAI implementation.</li> <li>- PSC will launch Component 1 of the SDP early 2020 with the forming of an Advisory Group.</li> <li>- PSC is currently finalizing migration of pronouncements to the IFPP in the INTOSAI languages. The English versions were ready for the INCOSAI.</li> <li>- The Goal Chairs are preparing the selection of next FIPP Chair during 2020.</li> </ul>
<b>Agenda 2 – General Update</b>		
Recap after the Joint Seminar Monday - Tuesday	See separate agenda for the seminar and seminar documents	See separate seminar conclusions  FIPP discussed the key issues from the seminar. The FIPP Chair will discuss the follow-up of the seminar with the Goal Chairs.
<b>Agenda 3 – Discussion</b>		
2.2 GUID 4900 Compliance Audit Guidance	To align with working group Project group members invited - discuss key issues	<p>Ingvid Gulbrandsen representing the project group within the Compliance Audit Subcommittee (CAS), presented key questions from FIPP made at the 11<sup>th</sup> FIPP meeting that needed to be clarified.</p> <p>FIPP discussed the key questions and gave feedback to the project group. A subgroup of FIPP members had prepared suggestions on how the a GUID could be adjusted based on the previous discussions in FIPP</p> <p>The project group will work on the basis of the draft revised by FIPP, taking into consideration the remarks from the discussion at the meeting. Robert Cox will provide the project group some examples of propriety criteria.</p> <p>The project group expects to send an updated draft through CAS and the PSC to FIPP and an explanatory memorandum in January 2020. The FIPP Chair will decide whether the draft is ready to be sent to the members of FIPP for written approval.</p>
<b>Agenda 4 - Key issues initial discussion/ drafts revised from the 11<sup>th</sup> FIPP meeting</b>		
SDP 1.3 GUID 2900 Financial Audit ISSAI Guidance	Discuss key issues Criteria Appraisal/Approval of exposure drafts Annex 1 - Working Procedures of the FIPP	<p>The project liaison Toma Donchev gave a presentation of key questions raised by FIPP at the 11<sup>th</sup> FIPP meeting.</p> <p>Gregg Ruthman from the project group participated in the meeting and responded to the questions.</p>

		<p>As a result of the discussion, the project group will:</p> <ul style="list-style-type: none"> <li>• revise the draft <i>GUID 2900 Guidance on Financial Audit</i> (changed title) and</li> <li>• prepare a new <i>ISSAI 2000 Application of financial audit standards</i>.</li> </ul> <p>ISSAI 2000 will have the following purpose:</p> <ul style="list-style-type: none"> <li>• Stating that the full text of the ISAs are part of the ISSAIs (ISSAI 2xxx = ISA xxx).</li> <li>• However, for the purpose of a financial audit in accordance with the ISSAIs, the references in the ISAs to IFAC’s Codes of Ethics and ISQC-1 on Quality Control should be disregarded, because the relevant standards applicable within the ISSAIs are the organisational requirements – ISSAIs 130-199.</li> </ul> <p>The project group will, in consultation with the project liaison, prepare the two documents and forward them to PSC and FIPP before the end of the year.</p> <p>In accordance with the FIPP Working Procedures, the two documents will be sent in written procedure. As they have not been appraised yet, the written procedure will be in two steps:</p> <ul style="list-style-type: none"> <li>• Step 1 – The FIPP Chair will ask the members of FIPP to give a written appraisal of the documents.</li> <li>• Step 2 – If no substantial issues have been raised in the appraisal, the FIPP will disregard para 17.b.ii of the Working Procedures (deliberation in plenary) and ask the FIPP members to vote on the approval of the two exposure drafts. FIPP members agreed that the discussion in the meeting were sufficient to cover the rationale behind an appraisal in a FIPP meeting.</li> </ul> <p>If the FIPP Chair consider that substantial issues have been identified, the exposure drafts will be put on the agenda of the 13<sup>th</sup> FIPP meeting March 2020.</p>
<p>SDP 2.8 GUID 5101 Guidance on Audit of Security of Information Systems</p>	<p>Discuss key issues Criteria Approval of Endorsement versions Annex 1 - Working Procedures of the FIPP</p>	<p>The project liaison Einar Gørissen presented the status of the project. FIPP had discussed the Endorsement versions of GUID 5100 Guidelines for Audit of Information Technology and GUID 5101 Guidance on Audit of Security of Information Systems at the last FIPP meeting June 2019. The endorsement version of GUID 5100 was approved, but based on the exposure comments, FIPP concluded that the endorsement version of GUID 5101 was not ready for approval. FIPP’s conclusions were communicated to the Goal Chair and the project group after the meeting.</p> <p>Based on feedback from FIPP, the project group had carried out a gap analysis of IDI’s Handbook on IT auditing to identify overlaps with GUID 5101 and made some minor amendments to the document.</p> <p>FIPP had received the amended endorsement version and gap analysis from KSC prior to the meeting and carried out an appraisal of the endorsement version against the criteria for</p>

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<p><b>Agenda 5 – Approval of endorsement versions</b></p>		
<p>SDP 1.2 ISSAI 200 – Principles of financial auditing</p>	<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>The project liaison (Alexandra Popovic) presented the status of the project. Geoffrey Simpson represented the project group established under the Financial Audit and Accounting Subcommittee (FAAS) in the discussion.</p> <p>Prior to the meeting, FIPP had received an endorsement version of ISSAI 200 and a disposition table with the comments received in the exposure process and the project group's response to the comments.</p> <p>FIPP discussed the endorsement version on the basis of the exposure comments, and the representative of the project group carried out some minor amendments during the session.</p> <p>FIPP carried out an appraisal of the revised endorsement version and a vote on conditional approval of the document.</p> <p>The result of the vote was a conditional approval of the amended endorsement version – 11 yes, and 1 abstention. The motivation of the abstaining vote was due to the process for development of the pronouncement.</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 PSC and the project group, the ISSAI is ready to be forwarded to the Governing Board 2020 for final endorsement.</p> <p>FIPP's conclusion as basis for the approval will be published on ISSAI.org.</p>
<p>SDP 2.9 GUID 5250 Public Debt</p>	<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>The project liaison (Beryl Davis) presented the status of the project.</p> <p>Prior to the meeting, FIPP had received an endorsement version of GUID 5250 Public Debt and a disposition table with the comments received in the exposure process as well as the project groups' response to the comments.</p> <p>FIPP discussed the endorsement version on the basis of the exposure comments and carried out a number of minor amendments during the session.</p>

		<p>FIPP carried out an appraisal of the revised endorsement version and a vote on conditional approval of the document.</p> <p>The result of the vote was 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 for final endorsement.</p> <p>FIPP's conclusion as basis for the approval will be published on ISSAI.org.</p>
<b>Agenda 6 – Exposure drafts submitted from Goal Chairs for appraisal/approval and vote</b>		
SDP 2.10 GUID 5330 Audit Disaster Management	Criteria Appraisal/Approval of exposure drafts Annex 1 - Working Procedures of the FIPP	<p>The project liaison (Deepak Anurag) presented the status of the project.</p> <p>Prior to the meeting, FIPP had received an exposure draft of GUID 5330 Audit of Disaster Management and an explanatory memorandum from the KSC Chair.</p> <p>FIPP discussed the draft and considered that the exposure draft was not ready for appraisal based on a number of key issues and drafting issues.</p> <p>FIPP formulated a set of key question that need to be resolved before the draft can be send in exposure.</p> <p>The project liaison will communicate FIPP's conclusions to the project group.</p>
<b>Agenda 7 – Project proposals submitted by the Goal Chairs for appraisal/approval - and vote</b>		
SDP 2.3 SAI Mandate and Combined Audits – revised  GUID 5000	Criteria Approval of project proposals Annex 1 - Working Procedures of the FIPP	<p>The project liaison (Tashi Tobgay) presented the status of the project.</p> <p>Prior to the meeting, FIPP had received a revised project proposal from the PSC.</p> <p>FIPP discussed the project proposal and carried out minor amendments during the session.</p> <p>FIPP carried out an appraisal of the revised project proposal and a vote on conditional approval of the document.</p> <p>The result of the vote was unanimous conditional approval of the amended project proposal.</p>

		<p>FIPP decided that the GUID would be numbered GUID 5000 on the basis of the Classification Principles of the IFPP and the Renumbering and Relabeling document approved by FIPP at the 8<sup>th</sup> FIPP meeting 2018.</p> <p>The result will be communicated by the FIPP Chair/FIPP project liaison to the PSC Goal Chair and the project group.</p>
Project proposal Professional Pronouncements on Auditor Competence (COMP)		<p>The project liaison (Alexandra Popovic) presented the background and status of the project.</p> <p>Prior to the meeting, FIPP had received a draft project proposal for 5 COMPs that the project group envisages developing, as well as a position paper, and a number of supporting documents. The ambition was to approve of the project proposal at the following FIPP meeting.</p> <p>FIPP had an initial discussion of the project as suggested in the draft project proposal. FIPP found that the project was important and relevant and formulated a number of key questions which will need to be settled in order to clarify the project.</p> <p>The project liaison will discuss the key questions raised at the meeting with the project group.</p> <p>Prior to the next FIPP meeting, the project liaison will consult with the project group and the FIPP Chair to identify the key questions to be discussed at the 13th FIPP meeting and present possible options for the way forward.</p>
<b>Agenda 8 – Voting - pending matters</b>		
	Appraisal against criteria Criteria Approval of Annex 1 - Working Procedures of the FIPP	Undertaken under each agenda item.
<b>Agenda 9 – Editorial Changes</b>		
GUID 1900 Annex	Completing the migration of documents to the IFPP	<p>The PSC had forwarded an annex to the former ISSAI 5600 (now GUID 1900 in the IFPP) that had not been included in the migration of the documents to the IFPP.</p> <p>FIPP reviewed and approved the proposed editorial changes.</p> <p>The document will be forwarded to the PSC Chair.</p>

Agenda 10 – Brief status on other SDP-projects (not covered elsewhere)		
SDP 2.6 Internal Auditors		<p>The technical assistant to the project liaison (Zita Zarina) reported that no significant developments had taken place since the last FIPP meeting.</p> <p>The PSC Observer explained, that the PSC Secretariat will follow up on the progress of the project early 2020.</p>
SDP 2.7 Consolidating and aligning Guidance on audits of Privatization with ISSAI 100		The project liaison (Gerhard Ross) reported that no significant developments had taken place since the last FIPP meeting.
SDP 2.7 Public-Private partnership		The project liaison (Karen Belteton) presented the status of the project. The drafting of the GUID is delayed due to force majeure. The GUID and necessary changes in deadlines will be discussed at a later meeting.
SDP 2.11 Public Procurement		<p>The project liaison (Robert Cox) presented the status of the project. The project liaison reported that he had given concrete drafting suggestions to improve the document, but there is still significant questions regarding the content.</p> <p>FIPP found that – if relevant – the project group could be invited to participate in a coming FIPP meeting to engage directly with FIPP.</p>
Agenda 11 – Planning the forward work		
Future meetings		<p>Sofia, Bulgaria, 9 – 13 March 2020</p> <p>Stockholm, Sweden, 31 August – 4 September 2020</p> <p>Cape Town, South Africa, 30 November – 4 December 2020</p>
Agenda 12 – Concluding the meeting		
Summary of activities		<p>The Chair thanked FIPP retiring members Robert Cox and Lionel Vareille (not present) for their excellent efforts in FIPP and expressed sadness that this was their last FIPP-meeting.</p> <p>As of January 2020 FIPP will welcome 4 new members.</p>
Summary of key decisions in the minutes		As recorded in these minutes.
<b>Meeting ends at 17:00 on Friday 6 December 2019</b>		

**FIPP members present**

Åse Hemsén (Chair)  
Kristoffer Blegvad (Vice-Chair)  
Alexandra Popovic  
Beryl Davis  
Deepak Anurag  
Einar Gørrissen (Thursday-Friday)  
Gerhard Ross  
Josephine Mukomba  
Karen Belteton Mohr  
Robert Cox  
Tashi Tobgay  
Toma Donchev

**PSC Observers**

Paula Dutra  
Paulo Soeiro  
Geoffrey Simpson

**Technical Assistants**

Edmond Shoko  
Frederikke Lillehaug  
Rasmus Hyll Bruun  
Wendy Zecena  
Zita Zarina

**Representatives from PSC SubCommittees**

Ingvild Gulbrandsen (Compliance Audit Subcommittee)  
Gregg Ruthman (Financial Audit and Accounting Subcommittee)