

Minutes from the October 2020 Web meetings of the Forum for INTOSAI Professional
Pronouncements (FIPP)

5 October / 7 October / 9 October / 15 October 2020

<p>Due to the pandemic Covid-19 situation, the FIPP Chairmanship has decided to conduct shorter, more frequent web-based FIPP meetings in order to be agile regarding the FIPP's assigned tasks.</p>		
<p>Meeting days Monday 5 October 2020 - 13:00–17:00 CEST Wednesday 7 October 2020 - 13:00–17:00 CEST Friday 9 October 2020 - 13:00–17:00 CEST Thursday 15 October 2020 - 13:00–15:00 CEST</p>		
Agenda Item	Purpose	Record
<p>Introduction</p>		
<p>Introduction to the October 2020 web-meetings</p>		<p>The FIPP Chair informed of the web-meetings and the agenda.</p> <p>The agenda for the October meetings was the following:</p> <ul style="list-style-type: none"> • A discussion/appraisal/approval of an updated project proposal SDP 2.6 • A discussion /appraisal/approval of three endorsement versions of pronouncements submitted by the Professional Standards Committee (PSC) and the Knowledge Sharing Committee (KSC) • A discussion and conclusion on the way forward for the updated <i>GUID 5320 – Performance Audit of Privatisation</i> (postponed to the November FIPP web meetings due to time constraints) • Additional FIPP information / Practicalities <p>FIPP had invited the project group of the SDP project 2.6 <i>GUID 5160 – Consolidated and Improved Guidance on Reliance on the Work of Internal Auditors</i> and the project lead of the <i>ISSAI 2000 – Application of the financial audit standards</i> to be present and partake in the discussions under their respective agenda item.</p> <p>NB: An additional web-meeting on 15 October to deal with ISSAI 2000 were decided on 9 October.</p> <p>See Annex 1 for the participants' list and the attendance at each web-meeting.</p>
<p>Endorsement versions submitted from Goal Chairs for appraisal/approval and vote</p>		
<p>GUID 4900 – Guidance on Authorities and Criteria to be considered while examining the</p>	<p>Approval and vote Approval against criteria using the appraisal document.</p>	<p>This agenda item was discussed at the first three web-meetings. Present in all sessions were the Technical Supporting Function (TSF) and representatives from the PSC chair and vice chair.</p> <p>FIPP members had made written appraisals of the document prior to the meeting.</p>

<p>regularity and propriety aspects in Compliance Audit</p>	<p>Criteria Approval of Endorsement versions Annex 1 - Working Procedures of the FIPP</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 based on the appraisals made.</p> <p>FIPP carried out a vote on conditional approval of the revised endorsement version.</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 (PSC) 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 Compliance Audit Subcommittee, the GUID is ready to be forwarded to the INTOSAI Governing Board for final endorsement.</p> <p>FIPP's conclusion as basis for the approval will be published on ISSAI.org.</p>
<p>GUID 5330 – Guidance on Auditing Disaster Management</p>	<p>Approval and vote Approval against criteria using the appraisal document.</p> <p>Criteria Approval of Endorsement versions Annex 1 - Working Procedures of the FIPP</p>	<p>This agenda item was discussed at the web-meeting 9 October. Present in the session were representatives from the KSC Secretariat, the Capacity Building Committee (CBC), the TSF and the PSC.</p> <p>FIPP members had made written appraisals of the document prior to the meeting.</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 based on the appraisals made.</p> <p>FIPP carried out a vote on conditional approval of the revised endorsement version.</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 (KSC) and the project group. 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>
<p>ISSAI 2000 – Application of the financial audit standards</p>	<p>Approval and vote Approval against criteria using the appraisal document.</p> <p>Criteria Approval of Endorsement versions</p>	<p>This agenda item was first discussed at the web-meeting 9 October, present in the session were representatives from the KSC Secretariat, the CBS, the TSF, and the PSC chair and vice chair.</p> <p>In the first session of the discussion, a representative from the project group / the Financial Audit and Accounting Subcommittee (FAAS) was present. At the additional FIPP meeting 15 October, a representative from the PSC chair was present.</p>

	<p>Annex 1 - Working Procedures of the FIPP</p>	<p>Due to the late distribution of the document and the need to handle the two documents ISSAI 2000 and GUID 2900 separately due to the many comments received for the GUID 2900 as reported by the PSC/FAAS, the FIPP voted on the possibility of going forward with an approval of the ISSAI 2000 as a stand-alone document and then at a later stage dealing with the GUID 2900.</p> <p>FIPP approved to go forward with ISSAI 2000 with the votes 14 for and 2 against.</p> <p>FIPP then agreed (by a majority of more than 2/3 of FIPP’s members) to appraise/approve/vote on the ISSAI 2000 in an additional meeting 15 October.</p> <p>FIPP discussed the endorsement version at the meeting 15 October on the basis of the exposure comments and written appraisals by FIPP’s members done prior to the additional meeting. FIPP carried out a few minor amendments during the session based on the written appraisal and decisions made at the PSC SC meeting 6 October 2020.</p> <p>FIPP carried out a vote on conditional approval of the revised endorsement version. Members not present at the meeting were invited to vote by email directly after.</p> <p>The result of the vote was a conditional approval of the amended endorsement version with 14 votes for approval and 2 against.</p> <p>The 2 FIPP members that voted against asked that their motivations for voting were noted in the minutes:</p> <p><u>FIPP member Marita Salgrave:</u> <i>The concept of Financial Audit ISSAIs being almost a 100 % copy/paste of ISAs is somewhat questionable, since the differences between public and private sector financial auditing seem not to diminish, but in opposite – are gradually increasing. This does not automatically mean that additional requirements should be imposed on public sector auditors; this could also mean that some requirements could appear to be less and less relevant for public institutions. I expected those differences to be identified, risks carefully assessed, and relevant provisions inserted in the ISSAI 2000. The above was reflected in some of comments from SAIs’ and was not fully addressed.</i></p> <p><u>FIPP member Josephine Mukomba:</u> <i>The two pronouncements, ISSAI 2000 and GUID 2900 should continue to be processed together as they have been done before. This is to ensure that any overlaps are taken care of. FAAS is still processing the comments related to the exposure of GUID 2900.</i></p> <p>The final result and the conditionally approved document, ISSAI 2000, will be communicated to the Goal Chair (PSC) and the project group. If the endorsement version with the changes proposed by FIPP is accepted by the PSC and the project group /</p>
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Project Proposal submitted from Goal Chair for discussion/appraisal/approval		
<p>SDP project 2.6 GUID 5160 – Consolidated and Improved Guidance on Reliance on the Work of Internal Auditors</p> <p><i>- Updated Project proposal</i></p>	Discussion	<p>This agenda item was discussed at the first web-meeting. The project group for 2.6 was present at the first hour of the discussion. In the session, observers from the PSC, CBC, KSC and the TSF was present.</p> <p>FIPP members had made written appraisals prior to the meeting.</p> <p>The project group presented the updated project proposal and work done so far. After the presentation, the FIPP members were able to ask initial questions and give feedback to the project group.</p> <p>FIPP concluded to accept the updates to the project proposal regarding the changed title <i>Guidance on using the work of internal auditors</i> and an updated milestone plan. FIPP further recommends the project group to submit an outline of the pronouncement as soon as possible in order to offer guidance at an early stage on the development of the draft. By experience, an initial thorough discussion with a collective FIPP in the planning stage will reduce time for the project in the drafting period and the appraisal/approval process of an exposure draft by FIPP. The project will be invited back to the next FIPP meeting, November 2020 to present and discuss the new updated outline.</p>
Exposure Draft submitted from Goal Chair for discussion		
<p>SDP project 2.7 GUID 5320 – Performance Audit of Privatisation</p>	Discuss the updated exposure draft	The agenda item had to be postponed to the upcoming FIPP webmeetings in November 2020 due to time constraints.
Other items - information and discussion		
FIPP information		<p>The FIPP Chair informed of the continuous constructive dialogue between the FIPP Chair and the Goal Chairs.</p> <p>The FIPP Chair informed of the CBC SC meeting she had attended as an observer in September.</p> <p>The FIPP Vice Chair informed of the KSC SC meeting he had attended as an observer in September.</p> <p>Further, the FIPP Chair, vice chair and other FIPP members who attended the PSC SC meeting 6 October summed up the agenda items and conclusions made regarding:</p> <ul style="list-style-type: none"> - The issai.org-document prepared by FIPP

		<ul style="list-style-type: none"> - PSC’s reporting to the Governing Board meeting 10 November 2020, including especially: <ul style="list-style-type: none"> o PSC’s Component 1 report and o the conclusion from the PSC SC on the Component 2 and Component 3 proposals from FIPP. <p>The Component 2 and Component 3 were approved by the PSC SC to be forwarded to the Governing Board for final decision.</p> <p>The Component 1 report was decided to be distributed to the Governing Board. FIPP’s three minor suggestions to additional text in the Component 1 report was distributed to all PSC SC participants.</p>
Concluding the meeting		
Summary of key decisions in the minutes		As recorded in these minutes.

Annex 1 – Participants in each of the web-meetings

5 October 2020

FIPP members present at the web-meeting

Åse Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Alexandra Popovic
Beryl Davis
Chandra Bhandari
Deepak Anurag
Einar Gørrissen
Jane Meade
Josephine Mukomba
Karen Belteton Mohr
Lissa Lamarche
Mahmood Mahmood
Marita Salgrave
Tashi Tobgay
Toma Donchev present 14:30-17:00

FIPP members absent at the web-meeting

Gerhard Ross

PSC Observers 13:00-17:00

Paula Dutra
Geoffrey Simpson
Paulo Henrique de Oliveira Soeiro

KSC Observers 13:00-17:00

Kulwant Singh
Vishnukanth P.B

CBC Observers 13:00-17:00

Jan van Schalkwyk
Cobus Botes present from 15:00

TSF 13:00-17:00

Amnon Mwasakatili
Matti Mattila

Project group SDP 2.6 GUID 5160 Consolidated and Improved Guidance on Reliance on the Work of Internal Auditors 15:00-16:00

Paweł Banaś
Kamila Żyndul
Martin Abbink
Wim François

FIPP Technical Assistants

Chatterjee Shourjo
Dzintra Tripane
Edmond Shoko
Frederikke Lillehaug
Rasmus Hyll Bruun

7 October 2020

FIPP members present at the web-meeting

Åse Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Alexandra Popovic
Beryl Davis
Chandra Bhandari
Deepak Anurag
Einar Gørrissen present 13:30-15:30
Gerhard Ross left 14:00
Jane Meade
Josephine Mukomba
Karen Belteton Mohr
Lissa Lamarche
Mahmood Mahmood
Marita Salgrave present 15:00-17:00
Tashi Tobgay left 16:00

FIPP members absent at the web-meeting

Toma Donchev

PSC Observers 14:00-17:00

Paula Dutra
Geoffrey Simpson
Paulo Henrique de Oliveira Soeiro

TSF 14:00-17:00

Amnon Mwasakatili
Matti Mattila

FIPP Technical Assistants

Chatterjee Shourjo
Dzintra Tripane
Frederikke Lillehaug
Rasmus Hyll Bruun

9 October 2020

FIPP members present at the web-meeting

Åse Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Alexandra Popovic present from 14:00

Beryl Davis
Chandra Bhandari
Deepak Anurag
Einar Gørrissen
Gerhard Ross
Jane Meade
Josephine Mukomba
Karen Belteton Mohr
Lissa Lamarche
Mahmood Mahmood
Marita Salgrave
Tashi Tobgay
Toma Donchev

PSC Observers 13:00-17:00

Paula Dutra
Geoffrey Simpson
Paulo Henrique de Oliveira Soeiro

KSC Observers 13:00-17:00

Kulwant Singh
Vishnukanth P.B

CBC Observers 13:00-17:00

Jan van Schalkwyk
Cobus Botes

TSF 13:00-17:00

Matti Mattila

FAAS - ISSAI 2000 project lead 15:00-16:00

Gregg Ruthman

FIPP Technical Assistants

Chatterjee Shourjo
Dzintra Tripane
Edmond Shoko
Frederikke Lillehaug
Rasmus Hyll Bruun

15 October 2020

FIPP members present at the web-meeting

Åse Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Chandra Bhandari
Gerhard Ross
Jane Meade
Karen Belteton Mohr
Lissa Lamarche
Mahmood Mahmood

Marita Salgrave
Tashi Tobgay
Toma Donchev

FIPP members absent at the web-meeting

Alexandra Popovic
Beryl Davis
Deepak Anurag
Einar Gørrissen
Josephine Mukomba

PSC Observers 13:00-15:00

Paula Dutra

FIPP Technical Assistants

Dzintra Tripane
Frederikke Lillehaug
Rasmus Hyll Bruun