

Minutes from the April 2021 Web meetings of the Forum for INTOSAI Professional Pronouncements  
(FIPP)

8 April / 13 April / 15 April 2021

<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><b>Meeting days</b>  Thursday 8 April 2021 - 13:00–16:00 CEST  Tuesday 13 April 2021 - 13:00–17:00 CEST  Thursday 15 April 2021 - 13:00–16:30 CEST</p>		
Agenda Item	Purpose	Record
<p><b>Introduction</b></p>		
<p>Introduction to the April 2021 web-meetings</p>		<p>The FIPP Chair informed of the web-meetings and the agenda.</p> <p>The agenda for the April meetings was the following:</p> <ul style="list-style-type: none"> <li>• A discussion/appraisal/approval of an updated exposure draft from SDP project 2.7 – GUID on audits of Privatization</li> <li>• A presentation and information from the Financial Audit and Accounting Subcommittee (FAAS) on the further process on the GUID 2900 Endorsement Version</li> <li>• A discussion of the format of the ISSAIs</li> <li>• A presentation from the INTOSAI Working Group on Environmental Auditing (WGEA) / the INTOSAI Working Group on SDGs and Key Sustainable Development Indicators (WGSDG KSDI) project on updating the GUID 5202 followed by FIPPs inputs</li> <li>• Additional FIPP information / practicalities</li> </ul> <p>See Annex 1 for the participants' list and the attendance at each web-meeting.</p>
<p><b>Exposure Draft submitted by Goal Chair for discussion / appraisal</b></p>		
<p>SDP 2.7 GUID 5320 Consolidating and aligning Guidance on audits of Privatization with ISSAI 100</p>	<p><b>Approval and vote</b>  Approval against criteria using the appraisal document.</p> <p>Criteria Approval of Exposure drafts <a href="#">Annex 1 - Working Procedures of the FIPP</a></p>	<p>Present in the session were representatives from the Chair of the Knowledge Sharing Committee (KSC), representatives from the Chair of the Professional Standards Committee (PSC) and a representative from the Technical Support Function (TSF).</p> <p>The Technical Support Function (TSF) had made a review of the document after the FIPP meeting in February 2021 in order to ensure the consistency of the drafting throughout the document, and the review had been approved by the FIPP Chair and distributed to the project group and the KSC.</p> <p>FIPP's members had carried out a written appraisal of the updated exposure draft and explanatory memorandum prior to the April meeting.</p>

		<p>FIPP discussed the exposure draft and the explanatory memorandum and carried out minor amendments during the session based on the appraisals made.</p> <p>FIPP carried out a vote on conditional approval of the revised exposure draft and explanatory memorandum.</p> <p>The result of the vote was a unanimous conditional approval of the amended exposure draft and explanatory memorandum.</p> <p>The result will be communicated to the Goal Chair (KSC) and the project group.</p> <p>If the exposure draft and explanatory memorandum with the changes proposed by FIPP are accepted by the KSC and the project group, the GUID 5320 is ready to be published for exposure to the INTOSAI Community and external stakeholders.</p>
<b>SDP-projects ongoing and in planning</b>		
<p>GUID 2900 Financial Audit ISSAI Guidance</p> <p>Proposed endorsement version</p>	<p>Information</p>	<p>Present in the session were a representative from FAAS, representatives from the Chair of the PSC, representatives from the Chair of the KSC and a representative from the TSF.</p> <p>The representative from the FAAS presented the current status of the proposed endorsement version of GUID 2900 Financial Audit ISSAI Guidance after the comments from the exposure process had been taken down, and highlighted areas that may require FIPP's attention during the upcoming review process. All comments from the INTOSAI on the GUID 2900 exposure process can be found on <a href="http://issai.org">issai.org</a>.</p> <p>FIPP thanked FAAS for a very clear information and a predictable and transparent process. It is a priority 1 task for FIPP in the following months to facilitate in the best possible way that the GUID 2900 is made ready by FAAS for final approval of the Governing Board in November 2021.</p> <p>The proposed endorsement version of GUID 2900 Financial Audit ISSAI Guidance will be distributed to FIPP for approval at the FIPP-meetings in June.</p>
<p>Component 2 INTOSAI WGEA / WGSDG KSDI project</p> <p>Updating the GUID 5202 on Sustainable Development: The Role of Supreme Audit Institutions</p>	<p>Information and discussion</p>	<p>Present in the session were representatives from the INTOSAI Working Group on Environmental Auditing (WGEA) / the INTOSAI Working Group on SDGs and Key Sustainable Development Indicators (WGSDG KSDI), representatives from the Chair of the KSC and representatives from the Chair of the PSC.</p> <p>Before projects can be formally launched they need to be included in the Strategic Development Plan of the IFPP (SDP), which is officially approved by the Governing Board. In order for a project</p>

		<p>to be included in the SDP 2020-2022, it should be forwarded to FIPP by the Goal Chairs, and the role of FIPP – according to due process – is to discuss the suggested addition to the SDP and, if applicable, prepare a recommendation to the Governing Board for approval of the addition to the SDP. The next Governing Board meeting is in November 2021.</p> <p>FIPP had prior to the meeting received a justification statement on the update of GUID 5202 and a draft project proposal.</p> <p>Representatives from the WGEA and WGSDG KSDI presented the background, motivation, main principles, objective and the proposed timeline of the project.</p> <p>FIPP has discussed SDGs in several meetings. Input from SAIs indicate a need for information on SDGs. The form of such information needs to be thoroughly considered – especially in regard to the possible need for flexibility, updates and adjustments to ensure user-friendliness, adequate technical solutions and timeliness. Overlaps with existing documents on SDGs (ex ISAM) need also to be considered.</p> <p>FIPP thanked the WGs for a good presentation that provided the overall view of the motivation and scope, and provided inputs to the proposed project.</p> <p>FIPP recommended the WG to consider three options for the further development of the project before FIPP will discuss a possible recommendation to the Governing Board for addition of the project to the SDP 2020-2022:</p> <p>Is the document planned as:</p> <ol style="list-style-type: none"> <li>1) a GUID – a need to be compliant to the classification principles (audit related, support auditors, related to ISSAIs – written in a GUID format)</li> <li>2) an INTOSAI P – anchor under P-12</li> <li>3) a guidance document outside the IFPP</li> </ol> <p>The three options hold very different solutions; hence an updated project proposal will look very differently depending on the preferred solution. FIPP was therefore at the current stage only able to give high-level feedback on the project proposal distributed prior to the meeting.</p> <p>The WGs thanked FIPP for the feedback and will discuss the inputs and options recommended with their respective WGs in plenum and with the KSC secr. prior to a final decision of the options. The designated FIPP LO Deepak Anurag as well as the FIPP Chair are also available for support and further consultation when needed.</p> <p>The WGs plan to distribute an updates on the project via the KSC to be placed on the agenda for a joint discussion at the FIPP June meeting.</p>
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### Discussion of the format of the ISSAIs

Future-proofed pronouncements on organizational requirements	Discussion	<p>FIPP internal discussion.</p> <p>FIPP used the input from all FIPP members on the practice of use of standards and pronouncements in their respective SAIs, countries and regions as a steppingstone for a further discussion on how to ensure future-proofed pronouncements on organizational requirements in the IFPP. Further FIPP developed a draft structure for ISSAIs on organizational level.</p>
Future-proofed pronouncements on organizational requirements	Discussion / Summing up	<p>Present in the session were representatives from the Chair of the Professional Standards Committee (PSC).</p> <p>After the internal discussion - previous agenda item - FIPP has prepared a take-away paper on issues to be discussed further internally in FIPP in 2021. The paper may also be used to give additional inputs to the PSC regarding the draft of the survey on Component 1 that will be shared with FIPP for feedback prior to distribution to the INTOSAI Community.</p> <p>Furthermore, the discussion of future-proofed organizational requirements will serve as a basis for the discussion of the ISSAI 150 Auditor competence that is planned be placed on FIPP's agenda at the June meetings.</p>

### FIPP SWOT internal matters and evaluation

Component 1 of the SDP 2017-2019	Evaluation on process of the SDP 2.7 GUID 5320 Consolidating and aligning Guidance on audits of Privatization with ISSAI 100 based	<p>Present in the session were representatives from the Chair of the Knowledge Sharing Committee (KSC), representatives from the Chair of the Professional Standards Committee (PSC) and representative of the Technical Support Function (TSF).</p> <p>FIPP made an evaluation of practicalities and working procedures based on experience from the process of the SDP 2.7 GUID 5320 - Consolidating and aligning Guidance on audits of Privatization with ISSAI 100 - and on the inputs from the FIPP SWOT carried out in 2020 on internal FIPP matters.</p> <p>The final process of the project GUID 5320 was a joint effort of the WG, FIPP and the TSF. FIPP complimented the TSF for the excellent support in the final process of the GUID 5320.</p> <p>FIPP identified a number of important elements to be included in a future work process and plan:</p> <ul style="list-style-type: none"> <li>- the involvement of the TSF as a technical support</li> <li>- the need for better documentation of the overall process of a project in order to create coherence and accountability</li> <li>- the need for a further transparency to the recommendations and argumentations for these recommendations made by FIPP</li> </ul>
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		<ul style="list-style-type: none"> <li>- further development of the openness to the INTOSAI community by for example sharing of information of projects online on the FIPP web site: (<a href="https://www.intosaifipp.org/">https://www.intosaifipp.org/</a>)</li> </ul> <p>FIPP furthermore invited the TSF, the PSC and the KSC to provide inputs on FIPP's aspiration to continue the cooperation between the TSF and FIPP in regard to supporting projects i.e. by TSF</p> <ul style="list-style-type: none"> <li>- acting as support by taking down key issues identified by FIPP</li> <li>- ensuring that documents comply with the IFPP drafting conventions and PSC templates for pronouncements.</li> </ul> <p>The KSC encouraged the inputs on enhancing the communication and transparency with more information on the FIPP web page for both the process of projects, information of designated LO and even more detailed milestone plans.</p> <p>The PSC and the TSF welcomed the suggested cooperation of TSF/FIPP and recommended FIPP to make a clear milestone plan for each project in the pipeline and on the suggested input and support from the TSF due to the planning of TSFs other tasks.</p> <p>The FIPP Chair thanked for the valuable inputs to the discussion. The inputs will be considered and taken down in the near future by the FIPP secr.</p>
	<p>Discussion of the process towards the Governing Board November 2021 on SDP projects:</p> <p>2.7 GUID 5340 Guidelines on audit of Public-Private Partnerships (PPP) and</p> <p>2.11 GUID 5280 Public Procurement Audit</p>	<p>Present in the session were representatives from the Chair of the Knowledge Sharing Committee (KSC), representatives from the Chair of the Professional Standards Committee (PSC).</p> <p>The KSC announced that the exposure drafts for the projects GUID 5340 and GUID 5280 will be distributed for appraisal/approval at the upcoming FIPP-meetings in June.</p> <p>According to the timeline towards a possible final approval of the two pronouncements at the Governing Board meeting November 2021, FIPP presented a proposal for a milestone plan for the process. As the timeline is very tight the milestone plan encourages an “all hands on deck” principle, in which the finalization of the projects will be a task for both the WG, TSF and FIPP in cooperation.</p> <p>According to the suggested milestone plan by FIPP, the two drafts must be distributed by mid-May – after a quality check of language and drafting conventions by the TSF – for a possible appraisal/approval by the FIPP June meeting.</p> <p>The KSC thanked FIPP for the suggested milestone plan and agreed that all will endeavor to comply in order to reach the aim of having an endorsement version ready for the Governing Board meeting in 2021, but that at the present there are still some challenges.</p>

FIPP SWOT internal matters	Information and discussion	<p>FIPP internal discussion.</p> <p>The FIPP chair informed on the further process by the FIPP Secr taking down different inputs and aspects of the internal part of the FIPP SWOT, especially regarding:</p> <p>Communication to the INTOSAI community via web-page and other co-working-web solutions. The first priority will be an enhancement and further development of the FIPP web page <a href="https://www.intosaifipp.org/">https://www.intosaifipp.org/</a>.</p> <p>FIPP members will be updated regularly on the topic both by emails and in FIPP meetings.</p> <p>FIPP also discussed the need for – and process of – an update of FIPP’s working procedures and templates. FIPP initially discussed the project proposal template and possible improvements of the content. The discussion of templates and the overall topic will be discussed further at upcoming FIPP meetings in 2021.</p>
<b>Information from FIPP Chair</b>		
Practical information		<p>The FIPP Chair presented the priorities for the work of FIPP in 2021:</p> <ol style="list-style-type: none"> <li>1. Pronouncements aiming for GB 2021 - facilitate that they are completed on time</li> <li>2. Follow-up of the external part of the SWOT, including our analysis to the TFSP</li> <li>3. Component 1-related discussions</li> <li>4. Pronouncements aiming for GB 2022 - ongoing - status at every meeting</li> <li>5. Follow-up of the internal part of the SWOT - April and June meetings, for further development through 2021.</li> <li>6. Other initiatives</li> </ol>
Future meetings 2021	For information	<p>The next FIPP meetings in 2021 will all be virtual meetings and will be held in:</p> <p>June 8<sup>th</sup>, 10<sup>th</sup>, 15<sup>th</sup>  September dates 7<sup>th</sup> 9<sup>th</sup> 14<sup>th</sup>  October dates 14<sup>th</sup> 25<sup>th</sup> 26<sup>th</sup>  December dates 2<sup>nd</sup> 7<sup>th</sup> 9<sup>th</sup></p> <p>The dates of the FIPP-meetings 2021 are communicated to the Goal Chairs with deadlines for distributing documents to meetings. The meeting dates will also be published on the FIPP web-site <a href="https://www.intosaifipp.org/">https://www.intosaifipp.org/</a>.</p>

Information from the PSC		
Short update by the PSC Secr	Information	<p>The PSC Secr is preparing a detailed milestone plan of planned activities and dates to the upcoming PSC SC meeting in late October. Furthermore, the PSC is discussing the need for an additional PSC SC meeting in the near future. The PSC will distribute the plan soon to FIPP.</p> <p>The PSC is drafting a survey on the Component 1 and will distribute the draft shortly to FIPP for inputs and proposed additional survey questions.</p> <p>The Goal Chairs are also at present looking at possible revisions of the INTOSAI strategic goals in the Task Force of Strategic Planning (TFSP) based on a scan carried out by the GAO (USA).</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

### **8 April 2021**

#### **FIPP members present at the web-meeting**

Åse-Kristin Hemsén (Chair)  
Kristoffer Blegvad (Vice-Chair)  
Aicha Benbelhassen  
Alexandra Popovic  
Beryl Davis  
Chandra Bhandari  
Deepak Anurag  
Einar Gørrissen - present from 15:00  
Gerhard Ross  
Jane Meade  
Josephine Mukomba  
Karen Belteton Mohr  
Lissa Lamarche - present 13:20-15:15  
Mahmood Mahmood  
Marita Salgrave  
Toma Donchev

#### **PSC Observers**

Anahi Maranhao Barreto Pereira  
Paula Dutra  
Raisa Maarit Paaulina Ojala

#### **KSC Observers**

Kulwant Singh  
Vishnukanth P.B

#### **TSF**

Amnon Mwasakatili

#### **FAAS - 15:00-17:00**

Daniel Stephane Boutin

#### **FIPP Technical Assistants**

Chatterjee Shourjo  
Edmond Shoko  
Frederikke Lillehaug  
Prachi Pandey  
Rasmus Hyll Bruun

### **13 April 2021**

#### **FIPP members present at the web-meeting**

Åse-Kristin Hemsén (Chair)  
Kristoffer Blegvad (Vice-Chair)  
Aicha Benbelhassen - left 16:00  
Alexandra Popovic - absent 14:00-15:00  
Beryl Davis - left 16:30  
Chandra Bhandari  
Deepak Anurag  
Einar Gørrissen - left 15:30  
Gerhard Ross  
Jane Meade



Josephine Mukomba  
Karen Belteton Mohr - leaft 16:00  
Lissa Lamarche  
Mahmood Mahmood  
Marita Salgrave  
Toma Donchev - present from 14:30

**FIPP Technical Assistants**

Chatterjee Shourjo  
Frederikke Lillehaug  
Prachi Pandey  
Rasmus Hyll Bruun

**15 April 2021**

**FIPP members present at the web-meeting**

Åse-Kristin Hemsén (Chair)  
Kristoffer Blegvad (Vice-Chair)  
Aicha Benbelhassen  
Alexandra Popovic  
Beryl Davis  
Chandra Bhandari  
Deepak Anurag  
Einar Gørrissen  
Gerhard Ross  
Jane Meade  
Josephine Mukomba  
Karen Belteton Mohr  
Lissa Lamarche  
Mahmood Mahmood  
Marita Salgrave  
Toma Donchev

**PSC Observers**

Paula Dutra  
Raisa Maarit Paaulina Ojala

**KSC Observers 13:00-15:30**

Kulwant Singh  
Vishnukanth P.B

**WGEA representatives 13:00-15:00**

Vivi Niemenmaa  
Kaire Kesküla

**WGSDG KSDI representatives 13:00-15:00**

Anton Kosyanenko  
Maria Makarova  
Yulia Konoreva

**FIPP Technical Assistants**

Chatterjee Shourjo  
Frederikke Lillehaug  
Prachi Pandey  
Rasmus Hyll Bruun