

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

8 June / 10 June 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>          Tuesday 8 June 2021 - 13:00–17:00 CEST          Thursday 10 June 2021 - 13:00–16:30 CEST</p>		
Agenda Item	Purpose	Record
<b>Introduction</b>		
<p>Introduction to the June 2021 web-meetings</p>		<p>The FIPP Chair informed of the web-meetings and the agenda.</p> <p>The agenda for the June meetings was the following:</p> <ul style="list-style-type: none"> <li>• Presentation from the Financial Audit and Accounting Subcommittee (FAAS) on the endorsement version process of GUID 2900 Endorsement Version to be followed by a discussion/appraisal/approval in FIPP</li> <li>• Discussion of the Exposure Draft on the Component 3 Professional Pronouncements dealing with Auditor Competence - ISSAI 150 Auditor Competence</li> <li>• Presentation from the Technical Support Function (TSF) of the initial analysis of the project under Component 2 - Update on ISSAI 140</li> <li>• Information from the Professional Standards Committee (PSC) Secr on the Component 1 survey</li> <li>• Discussion/appraisal/approval of the Editorial changes to the Annex of GUID 3910 – Central Concepts for Performance Auditing</li> <li>• Additional FIPP information / practicalities</li> </ul> <p>See Annex 1 for the participants' list and the attendance at each web-meeting.</p>
<b>Endorsement version submitted from Goal Chair for discussion / appraisal</b>		
<p>GUID 2900 Guidance to the financial auditing standards</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>The agenda item was discussed in both FIPP meeting days for June 2021. Present in the sessions were representatives from FAAS (first session), representatives from the Chair of the PSC and representatives from the Chair of the KSC.</p> <p>FAAS presented the amendments done in the proposed endorsement version of GUID 2900 Financial Audit ISSAI Guidance based on the comments from the exposure process and highlighted areas that may require FIPP's attention. All comments</p>

		<p>from the INTOSAI on the GUID 2900 exposure process can be found on <a href="http://issai.org">issai.org</a>.</p> <p>The FIPP LO for the GUID 2900 gave a high-level introduction of issues identified by FIPP.</p> <p>FIPP members had prior to the meeting made their appraisals based on the criteria for Endorsement Versions (<a href="https://www.intosaifipp.org/for-intosai-working-groups/">https://www.intosaifipp.org/for-intosai-working-groups/</a>) and gave their comments directly to FAAS at the meeting.</p> <p>FAAS amended the GUID 2900 accordingly and distributed the amended version with FIPP's comments to FIPP prior to the second FIPP meeting day.</p> <p>FIPP discussed the amended version and carried out minor amendments during the 2<sup>nd</sup> session based on the criteria of appraisal from the Due process of the IFPP.</p> <p>FIPP carried out a vote on approval of the revised endorsement version.</p> <p>The result of the vote was a conditional approval of the amended endorsement version by 14 votes for and 1 vote against (1 FIPP member was absent). According to Due process, an approval by FIPP requires 2/3 of the votes. Hence the GUID 2900 Financial Audit ISSAI Guidance was conditionally approved by FIPP.</p> <p>The PSC Secr on behalf of FAAS approved the minor last amendments made by FIPP directly in the meeting.</p> <p>The GUID 2900 Financial Audit ISSAI Guidance will be distributed by the PSC to the Governing Board 2021 for a final endorsement.</p>
<b>Exposure Draft submitted from Goal Chairs for discussion</b>		
<p>Component 3 Professional Pronouncements dealing with Auditor Competence - ISSAI 150 Auditor Competence</p>	<p>Discussion</p>	<p>The agenda item was discussed in both FIPP meeting days June 2021. Present in the sessions were representatives from the Chair of the CBC, representatives from the Chair of the PSC and representatives from the Chair of the KSC.</p> <p>FIPP had prior to the meeting received Exposure drafts on the three pronouncements of the Component 3 project:</p> <ul style="list-style-type: none"> <li>• ISSAI 150 Auditor Competence</li> <li>• GUID 7500 Guidance on the development of competency frameworks for auditors</li> <li>• GUID 7600 Guidance on the development of pathways for professional development of auditors</li> </ul>

		<p>Appraisals for all three pronouncements had prior to the meeting been carried out by the FIPP members based on the criteria of appraising exposure drafts.</p> <p>The FIPP Chair introduced the agenda item and informed the group that due to the important nature of producing a brand new ISSAI as well as the close links between the pronouncement and ISSAI 100, the priority at the FIPP June meeting should be to thoroughly discuss the exposure draft of the ISSAI 150 Auditor Competence. All comments given by FIPP based on the criteria for appraisal and the issues identified, will be properly documented and distributed to the project group. The project will further develop the ISSAI 150 and the two GUIDs with support of issues identified by FIPP. New drafts will be presented at the FIPP September meeting 2021 for an official appraisal/approval.</p> <p>A representative from the CBC presented the exposure draft ISSAI 150 Auditor Competence.</p> <p>The FIPP Liaison Officer (LO) for the project gave a short summary of a number of issues for discussion relating to the draft ISSAI 150, that she had identified.</p> <p>FIPP reviewed the draft ISSAI 150 and all issues identified in the FIPP members' appraisals were documented in meeting version of the draft. The document will be distributed to the project lead by FIPP LO after the meeting.</p> <p>The FIPP Chair thanked the CBC (project lead) for a very constructive cooperation and process so far. FIPP is looking forward receiving the updated drafts at the upcoming FIPP meeting in September 2021.</p>
<b>SDP-projects ongoing and in planning</b>		
ISSAI 140 – Quality Control for SAIs – Update	Information/presentation from initial analysis	<p>Present in the session were a representative from the TSF, representatives from the Chair of the PSC, representatives from the Chair of the KSC and representatives from the Chair of the CBC.</p> <p>A representative from the TSF presented the initial analysis on an update of the ISSAI 140 – Quality Control for SAIs.</p> <p>FIPP thanked the TSF for a thorough initial analysis.</p> <p>FIPP discussed the implications of the initial analysis and the items raised. The ISSAI 140 is a very important document for many SAIs, and hence the initialization of a project to update the pronouncement and the composition of a project group must be carefully considered.</p>

		FIPP will discuss the issue further on an upcoming meeting after coordinating with the PSC.
<b>Component 1 - review of INTOSAI's professional standards</b>		
Component 1 - development of survey and further information regarding the process, output, information and result of the survey		<p>Present in the session were representatives from the Chair of the PSC, representatives from the Chair of the KSC and a representative from the Chair of CBC.</p> <p>The draft survey related to Component 1 - <i>review of INTOSAI's professional standards</i> was distributed to FIPP the day before the meeting with an invitation to FIPP to give its input on the survey/survey questions by June 21.</p> <p>The PSC Secr gave a high-level presentation of the process so far of Component 1 and informed on the way forward after the analysis of the survey is completed by the PSC Secr. More information on the project is to be found on <a href="http://psc-intosai.org">psc-intosai.org</a>.</p> <p>Further, the PSC Secr informed of the rationale behind the development of the survey and the questions included in the survey.</p> <p>The FIPP Chair thanked the PSC Secr and stated that FIPP - will endeavour to distribute FIPP's collective comments by 21 June even though the deadline is very tight.</p>
<b>Editorial changes</b>		
Editorial changes to the Annex of GUID 3910 – Central Concepts for Performance Auditing	Discuss if the changes distributed are of minor editorial nature (Due process 2.2)- if so perform an appraisal/approval	<p>Present in the session were representatives from the Chair of the PSC, representatives from the Chair of the KSC and a representative from the Chair of CBC.</p> <p>FIPP decided by a vote that the editorial changed to the Annex of GUID 3910 could be considered to be minor editorial changes. FIPP then decided to move forward and carry out a formal vote on the approval of the editorial changes. The result of the vote was a unanimous approval of the editorial changes by all FIPP members present.</p> <p>The PSC Secr. will inform the PAS accordingly, and the update of the document will be published on <a href="http://issai.org">issai.org</a>.</p>
<b>Information from FIPP Chair - only FIPP members</b>		
FIPP web site update FIPP comments of the Component 1 draft survey Homework Combines Audits Additional meeting day in September meeting	Information	<p><u>FIPP web site update:</u> After feedback received during the internal FIPP SWOT and from Working Groups/GCC, the FIPP website have been updated.</p> <p>Especially of note is the updated pages with information to Working groups. The purpose is to improve the information and raise awareness of the due process, the templates for pronouncements and the criteria for approval as well as to give a better overview of how far each of the ongoing SDP projects are</p>

		<p>in the process <a href="https://www.intosaifipp.org/for-intosai-working-groups/">https://www.intosaifipp.org/for-intosai-working-groups/</a></p> <p>A more detailed FIPP member page have also been added <a href="https://www.intosaifipp.org/fipp-members/">https://www.intosaifipp.org/fipp-members/</a></p> <p><u>FIPP comments to the Component 1 draft survey</u> FIPP Chair informed how FIPP will work to reach a collectively agreed comment to the Component 1 survey.</p> <p><u>Homework on Combined Audits</u> The FIPP vice Chair and Chair informed FIPP of the decision made by the PSC to pause the work in the project <i>SDP 2.3 GUID 5000 Guidance on carrying out combined audits in accordance with mandate of SAI</i> until end of 2021. The decision was made after an initial analysis by the TSF.</p> <p>FIPP will initiate a process, which will be supported by the PSC Secr., in order to sort out which steps/elements in the audit process that differ between audit types, which steps that depend on other distinctions, as well as which steps that are the same in all audits. The first action point in this work will be a document with some key questions that will be prepared by the FIPP Chair/vice. The document will be distributed to all FIPP members as “homework” for the next FIPP meeting, and the questions will be discussed and elaborated at the FIPP September meeting 2021.</p> <p><u>ISSAI 100/ISSAI 150</u> FIPP discussed the different solutions regarding the linkage from ISSAI 100 to ISSAI 150 and most members agreed that it should be considered to make a few amendments to the ISSAI 100 to ensure the appropriate links between the documents and consistency in the IFPP framework. The minor changes to ISSAI 100 could be exposed to the INTOSAI community in in parallel to the exposure of the new draft ISSAI 150.</p> <p>The practicalities of this process will be decided on by the FIPP Chair in dialogue with the PSC and CBC (project owner of ISSAI 150), and all FIPP members will be informed by email before the FIPP September meeting 2021.</p> <p><u>Additional meeting day in September meeting:</u> Due to many agenda items for the September meeting, the FIPP Chair has identified a need to extend the September meeting with an additional meeting day. The FIPP September meeting dates are: <u>7 September – 9 September – 14 September – 16 September 2021</u></p>
<b>Concluding the meeting</b>		
Summary of key decisions in the minutes		As recorded in these minutes.

## Annex 1 – Participants in each of the web-meetings

### **8 June 2021**

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

Åse-Kristin Hemsén (Chair)  
Kristoffer Blegvad (Vice-Chair)  
Aicha Benbelhassen  
Alexandra Popovic  
Beryl Davis - left 16:30  
Chandra Bhandari  
Einar Gørrissen - absent 14:00-15:00 - left 16:00  
Gerhard Ross  
Jane Meade  
Josephine Mukomba  
Karen Belteton Mohr  
Lissa Lamarche  
Mahmood Mahmood  
Marita Salgrave  
Toma Donchev

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

Deepak Anurag

#### **PSC Observers**

Paula Dutra  
Geoffrey Simpson  
Raisa Maarit Paaulina Ojala

#### **KSC Observers**

KSC Secr.

#### **CBC Observers - 15:00-17:00**

Cobus Botes  
Jan van Schalkwyk

#### **FAAS - 13:00-14:15**

Daniel Stephane Boutin  
Gregg Ruthman

#### **FIPP Technical Assistants**

Chatterjee Shourjo  
Edmond Shoko  
Frederikke Lillehaug  
Prachi Pandey  
Rasmus Hyll Bruun

### **10 June 2021**

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

Åse-Kristin Hemsén (Chair)

Kristoffer Blegvad (Vice-Chair)  
Aicha Benbelhassen  
Alexandra Popovic - left 15:00  
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

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

Deepak Anurag

**PSC Observers - 13:00-16:00**

Paula Dutra  
Lara Ferreira Rosa

**KSC Observers - 13:00-16:00**

KSC Secr.

**CBC Observers - 13:00-16:00**

Cobus Botes  
Jan van Schalkwyk

**TSF Observers - 13:00-16:00**

George Haule

**FIPP Technical Assistants**

Chatterjee Shourjo  
Edmond Shoko  
Frederikke Lillehaug  
Prachi Pandey  
Rasmus Hyll Bruun