

Minutes from the September 2021 web meetings of the Forum for INTOSAI Professional  
Pronouncements (FIPP)

7 / 9 / 14 / 16 September 2021

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.

**Meeting days**

Tuesday 7 September 2021 - 13:00–16:30 CEST  
Thursday 9 September 2021 - 13:00–16:30 CEST  
Tuesday 14 September 2021 - 13:00–16:30 CEST  
Thursday 16 September 2021 - 13:00–17:00 CEST

Agenda Item	Purpose	Record
<b>Introduction</b>		
Introduction to the September 2021 web-meetings		<p>The FIPP Chair informed of the web-meetings and the agenda.</p> <p>The agenda for the September meetings was the following:</p> <ul style="list-style-type: none"> <li>• Appraisal/approval of endorsement version of GUID 5320 - Privatisation</li> <li>• Discussion of the Exposure Drafts of:               <ol style="list-style-type: none"> <li>1) the Component 3 Professional Pronouncements dealing with Auditor Competence – ISSAI 150 Auditor Competence and related GUIDs 1950 and 1951</li> <li>2) GUID 5340 – Public Private Partnerships</li> <li>3) GUID 5280 – Public Procurement</li> </ol> </li> <li>• Presentation from the Technical Support Function (TSF) of the analysis of the project under Component 2 – Update on ISSAI 140 – and FIPP discussion of key issues</li> <li>• Information from the PSC Secretariat on status of the Component 1</li> <li>• FIPP “Homework” on the structure of the ISSAIs</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>		
GUID 5320 on Performance Audit of Privatisation	<p><b>Approval and vote</b> Approval against criteria using the appraisal document.</p> <p>Criteria Approval of Endorsement Versions</p>	<p>Present in the sessions were representatives from the project group on audit of Privatisation, representatives from the Chair of the PSC and representatives from the Chair of the KSC.</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>)</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. The result of the vote was: - 15 members voted for approval, 1 member (Deepak Anurag) was absent.</p> <p>According to Due process, an approval by FIPP requires 2/3 of the votes. Hence the GUID 5320 on Performance Audit of Privatisation was conditionally approved by FIPP.</p> <p>Subject to the WG approval, the endorsement version will be distributed by the KSC to the Governing Board 2021 for a final endorsement (KSC have approved the minor amendments October 5<sup>th</sup>).</p>
<b>Exposure Draft submitted from Goal Chairs for discussion</b>		
<p>Component 3 Professional Pronouncements dealing with Auditor Competence</p> <p>ISSAI 150 Auditor Competence</p> <p>GUID 1950 Guidance on the development of competency frameworks for auditors</p> <p>GUID 1951 Guidance on the development of pathways for professional development of auditors</p> <p>ISSAI 100 Fundamental Principles of Public-Sector Auditing</p> <p>Explanatory Memorandum</p>	<p><b>Approval and vote</b></p> <p>Approval against criteria using the appraisal document.</p> <p>Criteria Approval of Exposure drafts</p>	<p>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 1950 Guidance on the development of competency frameworks for auditors</li> <li>• GUID 1951 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><a href="https://www.intosaifipp.org/for-intosai-working-groups/">(https://www.intosaifipp.org/for-intosai-working-groups/)</a></p> <p>A representative from the CBC presented the exposure draft ISSAI 150 Auditor Competence.</p> <p>At the meeting, FIPP carried out a number of minor revisions to ISSAI 150 and GUID 1950 and 1951. The revisions were discussed with the CBC representative during the meeting.</p> <p>In connection with the appraisal of the Component 3 pronouncements, FIPP had identified a need for an update of ISSAI 100 to correspond to the new ISSAI 150 and to facilitate the inclusion of a new fundamental principle of auditor competency management in the IFPP.</p>

		<p>Hence a revision of ISSAI 100 was developed by FIPP in close collaboration with the PSC and the CBC.</p> <p>FIPP carried out a vote on approval of the revised exposure drafts. The result of the vote was: - All 16 FIPP members voted for approval.</p> <p>Hence, the exposure drafts of ISSAI 100, ISSAI 150, GUID 1950 and GUID 1951 was unanimously conditionally approved by FIPP.</p> <p>The explanatory memorandum to the exposure of the competency pronouncements was revised by FIPP to include the revision of ISSAI 100. With these changes, the explanatory memorandum was approved by FIPP.</p>
GUID 5340 – Audit of Public Private Partnerships (PPP)	Discussion of the draft and with the purpose of concluding whether the draft is ready for an appraisal.	<p>FIPP Liaison Officer and Shadow Liaison Officer gave a presentation to FIPP regarding the timeline, key points from latest FIPP feedback, analysis of the latest exposure draft and possible ways forward.</p> <p>Representatives from SAI Ecuador from the project group on audit of PPP's participated in the meeting and presented the status of the exposure draft and answered some key questions raised from FIPP.</p> <p>The updated Exposure Draft with Explanatory Memorandum was discussed by FIPP. FIPP found the draft not yet ready for appraisal/approval. FIPP chair have invited the Goal Chairs to a meeting where GUID on PPP will be on the agenda. Depending on the conclusion from the meeting, FIPP will provide support to the project group in order to have a draft ready for exposure as soon as possible.</p> <p>KSC will discuss measures to support the project group in the final stages of the project</p>
GUID 5280 – Audit of Public Procurement	Discussion of the draft and with the purpose of concluding whether the draft is ready for an appraisal.	<p>Representatives from the project group on audit of Public Procurement participated in the meeting and presented the status of the exposure draft.</p> <p>An updated Exposure Draft with Explanatory Memorandum was discussed by FIPP. FIPP found the draft not yet ready for appraisal/approval and will discuss the draft again at the upcoming FIPP meeting in October 2021.</p>
<b>SDP-projects ongoing and in planning</b>		
ISSAI 140 – Quality Control for SAs – Update	<p>Information/presentation of TSF analysis</p> <p>FIPP discussion of key issues</p>	<p>Present in the session were representatives from the TSF and the Chair of the PSC.</p> <p>A representative from the TSF presented the completed analysis of the new ISQM1 + 2 and the implications of these for the planned update of the ISSAI 140 – Quality Control for SAs.</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> <p>The FIPP Chair will on the basis of the discussion prepare a paper of key issues to be further discussed and potentially decided on at the upcoming October meeting in coordination with the PSC.</p>
<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	Information on status of the IFPP survey	<p>Representatives from the Chair of the PSC presented the status of the IFPP survey – a part of the Component 1 project from the SDP 2020-2022.</p> <p>The survey was distributed in July 2021 by the PSC Secr to the INTOSAI community with the purpose of identifying the needs of the INTOSAI community. Prior to the distribution, FIPP gave feedback on the survey draft as invited by the PSC Secr.</p> <p>The PSC has received more than 100 replies, but due to a delay in the timeframe caused by a request from some SAIs to postpone the deadline, no general conclusions will be drawn at the current stage. A status report will be presented by the PSC to the Governing Board in November 2021.</p>
<b>FIPP Homework</b>		
	FIPP internal discussion and knowledge sharing	<p>To prepare for the COMP 1 FIPP members had prepared a “homework” on the structure of the ISSAIs.</p> <p>The homework was discussed at the meeting. The general conclusions were made and will be a part of the further work for FIPP in the Component 1 project.</p>
<b>Information from FIPP Chair</b>		
Update of FIPP Working Procedures (WP)	Information/discussion	FIPP is currently in the process of revising its working procedures. The primary aim of the revision is to adjust the working procedures to the “new normal” of virtual meetings and will draw on the experiences of the “lessons-learned” of the last few years of FIPP’s work. An updated draft will be finalized in 2022.
Next meetings	Information	<p>The coming FIPP meetings are for the time being all planned as virtual meetings.</p> <p><u>Dates for the remaining 2021 meetings</u> October 25 and 26 December 2, 7 and 9</p>

<p>Goodbye to Deepak Anurag</p>		<p><u>Preliminary dates for 2022 meetings</u> Feb 8, 10 and 15 April 21, 26 and 28 June 7, 9 and 14</p> <p>The September sessions were the last FIPP meeting of Deepak Anurag. The FIPP chair thanked him for his valuable service to FIPP and the INTOSAI community during the last years, and Deepak Anurag used the opportunity to thank all FIPP members – past and present – for their friendship and contributions to improving the standard setting of INTOSAI.</p>
<p><b>Concluding the meeting</b></p>		
<p>Summary of key decisions in the minutes</p>		<p>As recorded in these minutes.</p>

## [Annex 1 – Participants in each of the FIPP web-meetings](#)

### **7 September 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

#### **KSC Observers**

Atanu Das

#### **Project group on Public Private Partnerships (SAI of Ecuador)**

Karen Avendano  
Daniela Denisse Rodriguez Coello  
Maria Isabel Vasquez Paredes

#### **TSF**

George Haule  
Amnon Mwasakatili  
Adrian Gogolan

#### **FIPP Technical Assistants**

Chatterjee Shourjo  
Edmond Shoko  
Rasmus Hyll Bruun

## 9 September 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  
Lissa Lamarche  
Mahmood Mahmood  
Marita Salgrave  
Toma Donchev

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

Karen Belteton Mohr

### **PSC Observers**

Paula Dutra  
Geoffrey Simpson  
Raisa Maarit Paaulina Ojala  
Anahi Maranhao Barreto Pereira

### **KSC Observers**

Vishnukanth P.B.

### **CBC Observers**

Jan van Schalkwyk

### **TSF Observers**

Adrian Gogolan  
Amnon Mwasakatili

### **FIPP Technical Assistants**

Chatterjee Shourjo  
Edmond Shoko  
Rasmus Hyll Bruun

## 14 September 2021

### FIPP members present at the web-meeting

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

### FIPP members absent at the web-meeting

Lissa Lamarche  
Deepak Anurag

Some members were absent at some point during the session

### PSC

Paula Dutra  
Geoffrey Simpson  
Raisa Maarit Paaulina Ojala  
Anahi Maranhao Barreto Pereira

### KSC

Vishnukanth P.B.

### TSF

Adrian Gogolan

### FIPP Technical Assistants

Chatterjee Shourjo  
Edmond Shoko  
Rasmus Hyll Bruun

## 16 September 2021

### FIPP members present at the web-meeting

Åse-Kristin Hemsén (Chair)  
Kristoffer Blegvad (Vice-Chair)  
Aicha Benbelhassen  
Alexandra Popovic  
Beryl Davis  
Chandra Bhandari  
Einar Gørrissen  
Gerhard Ross  
Jane Meade  
Josephine Mukomba



Karen Belteton Mohr  
Mahmood Mahmood  
Marita Salgrave  
Toma Donchev

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

Lissa Lamarche  
Deepak Anurag

Some members were absent at some point during the session

**PSC**

Paula Dutra  
Geoffrey Simpson  
Raisa Maarit Paaulina Ojala  
Anahi Maranhao Barreto Pereira

**KSC**

Vishnukanth P.B.

**TSF**

Adrian Gogolan

**FIPP Technical Assistants**

Chatterjee Shourjo  
Edmond Shoko  
Rasmus Hyll Bruun