

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

25 / 26 October 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> Monday 25 October 2021 - 13:00–17:00 CEST Tuesday 26 October 2021 - 13:00–16:30 CEST</p>		
Agenda Item	Purpose	Record
<p><b>Introduction</b></p>		
<p>Introduction to the October 2021 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"> <li>• To conclude on the FIPP's key considerations regarding the revision of ISSAI 140 on the basis of the discussion at the FIPP meeting in September 2021.</li> <li>• To discuss and conclude on a detailed feedback to the KSC and the WG on GUID 5280 – Public Procurement</li> <li>• To discuss and conclude on a detailed feedback to the KSC and the WGs regarding the suggested update on a Guidance (GUID) 5202: Sustainable Development</li> <li>• An initial overall discussion of the proposed project on revision of INTOSAI P-12 – Value and Benefits of SAIs</li> <li>• To conclude on the key questions for the WG and KSC on the GUID 5340 - Audit of Public-Private Partnership</li> <li>• Initial information regarding the planning process for the new SDP</li> <li>• Information from the PSC Secr on the PSC SC meeting 19 October 2021</li> <li>• Additional FIPP information / practicalities</li> </ul>
<p><b>Exposure Drafts submitted from Goal Chairs for discussion/conclusion following from the FIPP September meetings 2021</b></p>		
<p>GUID 5280 – Audit of Public Procurement</p>	<p>Discussion of a set of key questions for FIPP to give a detailed feedback to the KSC and WG on the exposure draft</p>	<p>Present in the session were representative(s) from the TSF, the KSC Secr and the PSC Secr.</p> <p>An updated Exposure Draft with Explanatory Memorandum was discussed by FIPP at the September meetings. FIPP found the draft not yet ready for appraisal/approval. The FIPP Chair had for the October meeting prepared a set of key questions based on the comments from FIPP to be discussed in order for FIPP to give detailed feedback to the WG and KSC on the draft.</p>

		<p>FIPP discussed the key questions and the draft. FIPP's Liaison Officer and Shadow Liaison Officer will - based on the FIPP comments - make a summary of comments/suggestions to be presented to the WG after the summary is approved by FIPP.</p>
<p>GUID 5340 – Audit of Public Private Partnerships (PPP)</p>	<p>Discussion and finalization of the key issues to be reported to the project from FIPP on the draft</p>	<p>Present in the session were representative(s) from the TSF, the KSC Secr and the PSC Secr.</p> <p>The updated Exposure Draft with Explanatory Memorandum was discussed by FIPP at the September meeting. FIPP found the draft not yet ready for appraisal/approval.</p> <p>The FIPP chair had after the FIPP September meeting discussed the GUID on PPP with the Goal Chairs. The conclusion at this meeting was that FIPP should give a detailed feedback to the group on the key issues related to the draft and send the written feedback to the KSC to assist the project group in finalizing the exposure draft.</p> <p>The FIPP Liaison Officer and Shadow Liaison Officer had made a summary of the key issues to be solved in the draft that had been raised by FIPP at the September meeting. The key issues had been distributed to FIPP prior to the October FIPP meeting. FIPP agreed on the content of the paper at the meeting.</p> <p>The key issues paper will be forwarded to the project with an invitation from FIPP Liaison Officer and Shadow Liaison Officer for them to give guidance to the WG. Also the key issues paper will be forwarded to the KSC to assist the project group in finalizing the exposure draft.</p>
<p><b>SDP-projects in planning under SDP 2020-2022</b></p>		
<p>ISSAI 140 – Quality Control for SAls – Update</p>	<p>FIPP discussion/conclusion of a paper on key considerations on ISSAI 140</p>	<p>Present in the session were representative(s) from the TSF, the KSC Secr and the PSC Secr.</p> <p>The FIPP Chair had prepared a paper with a set of key considerations based on FIPP's discussion of the revision of ISSAI 140 at the September meeting. The paper had been distributed to FIPP prior to the FIPP October meeting.</p> <p>FIPP discussed the paper and agreed on the paper with one additional issue to be added to the paper.</p> <p>The FIPP chair will distribute the paper to the PSC Secr after the meeting. FIPP and the PSC Secr will ensure a close dialogue regarding the further development of the project and the way forward.</p> <p>Furthermore, the FIPP chair invited the PSC Secr to give a report on the recent development of the project.</p> <p>The PSC Secr informed that a project lead will be appointed shortly. The project core-group will consist of members from all</p>

		<p>four PSC SubCommittees, and an open call for participants will be prepared by end of 2021. The PSC Secr will also consider to have a wider group of representatives to give input at different stages of the project.</p>
<p><b>Proposed projects to the SDP 2020-2022 and beyond</b></p>		
<p>Update on a Guidance (GUID) 5202: Sustainable Development</p>	<p>FIPP discussion/conclusion</p>	<p>Present in the session were representative(s) from the TSF, the KSC Secr (day 1) and the PSC Secr.</p> <p>FIPP discussed the proposed project to the SDP 2020-2022 under Component 2 - <i>The update on a Guidance (GUID) 5202: Sustainable Development</i>.</p> <p>The FIPP Chair had received the WGs updated project proposal in June and discussed it with the goal chair group in September in order to obtain their high-level strategic view and advice on the need for the project.</p> <p>The WGs rationale behind the project proposal is primarily:</p> <ul style="list-style-type: none"> <li>- the outdated GUID 5202 in the IFPP</li> <li>- SAI interest on the topic</li> <li>- that available guidance and papers already existing in INTOSAI focus on “how to” while the proposed update of the 5202 document is about sustainable development more generally and remains at the higher level.</li> </ul> <p>The advice from the goal chairs – as well as issues raised during FIPPs discussion in June 2021 where the first project proposal was discussed – formed the basis for a high-level discussion paper prepared by the FIPP Chair prior to the meeting on the SDGs and GUID 5202.</p> <p>FIPP discussed the project proposal based on the paper and concluded to reject the project proposal on the following basis: selecting audit topics is part of the strategic decisions at the SAI level while the GUIDs category aims for guidance for the auditor. A GUID on the SDGs need to focus on how the auditor should conduct the audit. Such guidance documents, produced by both IDI and other INTOSAI bodies, are already available.</p> <p>However, the project could potentially be considered to be a research project where a potential result of the research could be a research paper with identification of the need for an audit related GUID that adds to what is already available. If such a need can be documented, FIPP will be available to consider an updated project proposal in the future.</p> <p>As the IFPP include several pre-IFPP documents including those on the SDGs, FIPP will include the general question of what to do with these pre-IFPP documents in the next SDP.</p>

<p>An initial overall discussion of the proposed project on revision of INTOSAI P-12</p>	<p>FIPP discussion/conclusion</p>	<p>Present in the session were the project lead as well as representative(s) from the TSF, the CBC Secr, the KSC Secr and the PSC Secr.</p> <p>The FIPP Chair introduced the agenda item and the documents - a concept proposal and an initial draft project proposal distributed to FIPP prior to the meeting by the project lead.</p> <p>The project lead presented the initial project as a means for FIPP to give their initial feedback regarding the priority and need for a revision as well as timeliness of INTOSAI-P 12. The initial plan of the project will be to prepare a detailed project proposal within 2022.</p> <p>FIPP thanked the project lead for the invitation to take part in the discussion at this early stage of development, and discussed the proposal.</p> <p>FIPP emphasized that in the Due Process there is no obligation to revise documents at any given intervals, but rather an obligation to review whether there is a need to revise the documents (or withdraw them).</p> <p>In connection with the analysis FIPP made of the current SDP, a need to revise and align the Core Principles were identified, especially the connection between the INTOSAI-Ps as they are interlinked. Further work should be done with this in mind. The project should not be rushed, but should be paced to allow for close cooperation with all the goal-chairs and other stakeholders in view of the importance of these high-level documents.</p> <p>FIPP concluded to support the further development of a broader project with a review of all the Core Principles. The project should ensure that the necessary time will be allocated and that a broad involvement of stakeholders will be taken in consideration.</p>
<p><b>Process with new SDP</b></p>		
<p>An initial presentation of the process of developing a new SDP</p>	<p>Information on the status of the new SDP</p>	<p>Present in the session were representative(s) from the TSF and the PSC Secr.</p> <p>The FIPP vice-chair gave a presentation of the initial process so far of developing the new SDP.</p> <p>Highlights were:</p> <ul style="list-style-type: none"> <li>• The next SDP will be postponed primarily due to Covid for 1 year and be finalized and presented for the Governing Board in 2023.</li> <li>• FIPPs proposal on the planning process of the SDP is now planned to be distributed by April 2022</li> <li>• Different than in the two previous SDP processes, the PSC will support the whole process – both in FIPP, the PSC SC and when the finalized document is distributed to Governing Board 2023.</li> </ul>

		<ul style="list-style-type: none"> <li>• FIPP chair has ongoing communication and discussions with the PSC secr and in the goal chair group on how to further improve the planning process.</li> <li>• A suggestion on the new SDP planning process is expected to be presented by FIPP chair/vicechair at the FIPP December-meeting 2021.</li> </ul> <p>FIPP discussed and gave initial input on how to improve the planning process and how to set-up a SDP with a balance between a long-term plan and the need to include acute and emerging initiatives as well as the need for a transparent planning process for the INTOSAI-community.</p> <p>The FIPP chair emphasized that the common goal for an SDP should be that it could be used by INTOSAI to prioritize the resources. If the ownership of the SDP is made in close collaboration with the involved parties and if it is made as a common decision by INTOSAI it will be easier to find common ground when implementing the plan.</p>
<p><b>Information from the PSC Secr</b></p>		
<p>Information from the PSC SC meeting 19 October 2021</p>	<p>Information</p>	<p>The PSC Secr informed on the PSC SC meeting 19 October 2021. The agenda and final minutes (when published) will be found on the PSC web page.</p> <p>The minutes will be circulated to all participants in the first week of November prior to a publication on the web page.</p> <p>Agenda items at the PSC SC meeting:</p> <ul style="list-style-type: none"> <li>• The draft for Goal 1 for the next INTOSAI strategic plan. INTOSAI will in the next period have a Strategic plan and a more detailed Operational plan.</li> <li>• ARABOSAI have assisted in the migration of the last documents of the IFPP in Arabic. All documents are now translated to all five languages.</li> <li>• The PSC SC approved through a vote in written procedure to amend the ToR for the PSC SC to include additional members to the PSC SC – including the SAls of the FIPP chair and vice chair.</li> <li>• Further revisions in the PSC SC ToR will be proposed in 2022.</li> <li>• The PSC Chairmanship presented the results of the INTOSAI survey on Component 1 and all participants were invited to give feedback. Afterwards, the participants (both members and observers) were invited to share their initial thoughts on the Component 1 results in break-out sessions.</li> <li>• The PSC will present a progress report on Component 1 to the Governing Board in November 2021. The final PSC report will - in accordance with the Due Process - be discussed with FIPP and the four SubCommittees in 2022</li> </ul>

		prior to the presentation of the final report and results at the INCOSAI 2022.
<b>Information from FIPP Chair</b>		
FIPP information	Information	<p>The FIPP chair gave a short presentation of different FIPP matters:</p> <p>Interviews have been carried out in the process of recruiting a new FIPP member as replacement for Deepak Anurag. It had been a good collaboration process where all three Goal Chair and the FIPP chair attended. A very qualified candidate has been appointed for FIPP membership starting January 2022. The FIPP chair will inform all members of the new appointee after the Governing Board has endorsed the appointee.</p> <p>During 2021 FIPP chair has had a number of constructive meetings with all three the goal chairs on issues such as the planning process of the next SDP for the IFPP, possible new GUIDs, the update of ISSAI 140 and FIPP governance.</p> <p>Lastly, FIPP chair asked all FIPP members to provide input by email to her regarding their personal view of organizing a physical meeting in 2022. The covid-situation is very different from country to country, and can change unreliably fast, and in planning a physical meeting for all FIPP members, conditions like internal rules and regulations, quarantine, vaccination etc as well as the individual views of the members have to be considered.</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 FIPP web-meetings

### **25 October 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  
Einar Gørrissen  
Jane Meade - participated from 13:50  
Josephine Mukomba  
Karen Belteton Mohr  
Lissa Lamarche  
Mahmood Mahmood  
Marita Salgrave  
Toma Donchev

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

Gerhard Ross

#### **PSC Observers**

Paula Dutra  
Raisa Maarit Paaulina Ojala  
Anahi Maranhao Barreto Pereira

#### **KSC Observers**

Atanu Das

#### **TSF**

Adrian Gogolan

#### **FIPP Technical Assistants**

Chatterjee Shourjo  
Frederikke Lillehaug  
Rasmus Hyll Bruun

## **26 October 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  
Jane Meade  
Josephine Mukomba  
Lissa Lamarche  
Mahmood Mahmood - left 16:00  
Marita Salgrave - left 16:00

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

Gerhard Ross  
Toma Donchev

### **PSC Observers**

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

### **KSC Observers**

Atanu Das  
KSC secr.

### **CBC Observers**

Jan van Schalkwyk  
Cobus Botes

### **TSF Observers**

Adrian Gogolan

### **FIPP Technical Assistants**

Chatterjee Shourjo  
Frederikke Lillehaug  
Rasmus Hyll Bruun