

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

2 / 9 December 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>Meeting days Thursday 2 December 2021 - 12:00–15:30 CET Thursday 9 December 2021 - 12:00–16:00 CET</p>		
Agenda Item	Purpose	Record
Introduction		
Introduction to the December 2021 web-meetings		<p>The FIPP Chair informed of the web-meetings and the agenda.</p> <p>The agenda for the December meetings was the following:</p> <ul style="list-style-type: none"> • A short introduction to the new FIPP work area and the FIPP web page: https://www.intosaifipp.org/ • To discuss and conclude on a detailed feedback to the WG on the Exposure Draft of GUID XXX - guidance for implementation of INTOSAI P-50/ Draft Guidance Pronouncement (GUID) applicable to the jurisdictional or contentious activities of the Supreme Audit Institutions • An initial discussion regarding the process for developing the Strategic development plan for the IFPP • Additional FIPP information / practicalities
Introduction to the new FIPP work area and the FIPP web-page		
New FIPP work area and FIPP web-page	A short introduction regarding the practicalities and organization of the FIPP work area and FIPP web-page	<p>Present in the session were representative(s) from the PSC Secr. Due to feedback from FIPP members and because ECA has decided to end the licence of the previous FIPP work area (Teamwork) a new FIPP work area have been created. The overall goal for the work area is to enhance the traceability for FIPP decisions regarding the SDP-projects and to improve the internal work processes and documentation of FIPP.</p> <p>Externally, the FIPP web page: https://www.intosaifipp.org/ will henceforward be more actively used to distribute FIPP decisions and the due process of all documents appraised/approved by FIPP to the INTOSAI community and especially to the working groups and the responsible Goal Chairs.</p>

Exposure Draft submitted from Goal Chairs for discussion/conclusion

<p>Draft Project Proposal and Exposure Draft of GUID XXX - guidance for implementation of INTOSAI P-50/ Draft Guidance Pronouncement (GUID) applicable to the jurisdictional or contentious activities of the Supreme Audit Institutions</p>	<p>Discussion of a set of key questions related to the project proposal and exposure draft for FIPP to give a detailed feedback to the KSC and the WG</p>	<p>The drafts were discussed on both meeting days. Present in the first session were representative(s) from the PSC Secr. Present in the last session were representative(s) from the Working Group on Value and Benefits of SAIs (Forum of Supreme Audit Institutions with Jurisdictional competences (SAI-J)), the KSC Secr and the PSC Secr.</p> <p>FIPP had concluded in September 2020 –to support that the project was included in FIPP’s proposal for an SDP-update to the PSC SC meeting October 6, 2020. This conclusion was based on the feedback from the project group and a needs-assessment done.. The Governing Board approved to include the project in the SDP in November 2020.</p> <p>The message from FIPP in 2020, was that the project group should further develop a project proposal along with an outline of a draft pronouncement to be initially discussed in FIPP with the working group.</p> <p>For the FIPP December meeting 2021, the KSC had distributed a draft Project proposal and an Exposure draft. Prior to an appraisal of an exposure draft, a project proposal must be appraised/approved by FIPP according to the Due Process.</p> <p>At the first session of the meeting, the FIPP Chair and the FIPP Liaison Officer and Shadow Liaison Officer presented the work done in the project, as well as a set of key questions to be discussed within FIPP. FIPP agreed on a high-level feedback to the drafts to be summarized and discussed with the working group at the last session the following week. The main high-level key issues from FIPP were related to:</p> <ul style="list-style-type: none"> - the link between jurisdictional activities and the ISSAIs 100-400, - the classification principles, - the quality assurance process of the new pronouncement, and - the readability of the exposure draft. <p>At the last session, the working group gave a presentation of the project and the work done so far. FIPP’s Liaison Officer and Shadow Liaison Officer presented the summarized key issues and the FIPP members discussed and gave additional feedback to the working group.</p> <p>The FIPP Chair thanked the working group representatives for their participation and summarized the proposed way forward:</p> <p>A small group of participants from FIPP will discuss the drafts with the working group before a new discussion of the project in the full forum of the FIPP. The group will include the FIPP’s Liaison Officer and Shadow Liaison Officer and the FIPP Chair and Vice Chair. The purpose will be to identify possible options based on the high-level summary of the key issues from this FIPP</p>
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		meeting. Hopefully, the working group will be able to produce an updated project plan to be distributed by the KSC to the first upcoming FIPP meeting in 2022.
Process with new SDP		
An initial discussion of the process of developing a new SDP	Discussion based on a set of key questions on the status of the new SDP	<p>The agenda item was discussed on both FIPP meeting sessions. Present in the sessions were representative(s) from the PSC Secr.</p> <p>The next SDP will be postponed 1 year - primarily due to Covid-19 - and will be finalized and presented to the Governing Board in 2023. The new SDP will be active from 2024.</p> <p>The FIPP Chair gave a presentation of the main points of the initial discussion regarding the SDP planning process in FIPP from the October meetings 2021, as well as feedback from other INTOSAI bodies / members at the PSC SC meeting in October 2021.</p> <p>Furthermore, she presented a set of key questions regarding the planning process for the participants to give their feedback to.</p> <p>In the second session, the FIPP Chair presented a high-level outline of the planning process. The outline included the steps and important parties outside of the FIPP that should be involved in the SDP planning process in order to ensure a transparent and open process that hopefully will produce a united view as well as shared ownership of the new SDP across the affected INTOSAI bodies. The outline was based on the feedback given by PSC SC and FIPP.</p> <p>Both FIPP and the PSC agreed on the proposed outline of the planning process. Prior to the FIPP meeting in February 2022, a more detailed document on the planning process (with dates and participants) will be distributed for discussion, further development and approval.</p>
Information from FIPP Chair		
FIPP information	Information	<p>The FIPP Chair gave a short presentation of different FIPP matters:</p> <p><u>Governing Board November 2021 - FIPP issues (FIPP Chair / PSC Secr.)</u></p> <ul style="list-style-type: none"> • The annual FIPP activity report for 2020-2021 was distributed as an annex to the PSC report to the Governing Board 2021. The Governing Board took note of the report. • Furthermore, the Governing Board approved the suggested changes to the PSC SC Terms of references. As a result, the SAI of the FIPP Chair and Vice Chair, as well as the Vice Chair of the CBC, will be appointed members of the PSC SC.,.

		<ul style="list-style-type: none"> Finally, the Governing Board approved the appointment of new FIPP member - active from January 2022 - Ms Prachi Pandi. The FIPP members wish her welcome to the FIPP. <p>In addition, the PSC Secr. informed that:</p> <ul style="list-style-type: none"> The GUID 2900 was finally approved by the Governing Board. Furthermore, the Governing Board decided to add the Working Group on Value and Benefits of SAIs (Forum of Supreme Audit Institutions with Jurisdictional competences (SAI-J)) to a more permanent structure as a working group under the KSC. <p><u>FIPP-meetings 2022 (FIPP Chair)</u></p> <ul style="list-style-type: none"> A discussion on a possible FIPP in-person meeting in 2022 will be postponed from the December meeting and instead placed on the agenda for the FIPP February 2022 meeting, due to the unreliable and changeable situation regarding Covid-19 mutations. Due to the prospect of a large number of agenda items and drafts to be discussed/appraised/approved at the next FIPP meeting, the FIPP Chair suggested to add a fourth day to the already planned February 2022 FIPP meetings. The new date is suggested to be <u>1 February</u> in addition to the already set dates of 3 / 8 / 10 February 2022.
Concluding the meeting		
Summary of key decisions in the minutes		As recorded in these minutes.

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

2 December 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 absent 13:45-15:10
Gerhard Ross
Josephine Mukomba
Karen Belteton Mohr
Lissa Lamarche
Mahmood Mahmood
Toma Donchev

FIPP members absent at the web-meeting

Jane Meade
Marita Salgrave

PSC Observers

Paula Dutra present from 14:00
Geoffrey Simpson
Raisa Maarit Paaulina Ojala

FIPP Technical Assistants

Chatterjee Shourjo
Edmond Shoko
Frederikke Lillehaug
Rasmus Hyll Bruun

9 December 2021

FIPP members present at the web-meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Aicha Benbelhassen
Alexandra Popovic
Beryl Davis
Einar Gørrissen absent 14:00-14:45
Gerhard Ross absent 14:30-15:30
Karen Belteton Mohr
Lissa Lamarche absent 14:00-16:00
Mahmood Mahmood
Toma Donchev

FIPP members absent at the web-meeting

Chandra Bhandari
Marita Salgrave
Jane Meade
Josephine Mukomba

PSC Observers

Paula Dutra
Raisa Maarit Paaulina Ojala
Anahi Maranhao Barreto Pereira
Tiago Alves de Gouveia Lins Dutra

KSC Observers 14:00-15:30

Atanu Das
Priya Parikh

Working Group on Value and Benefits of SAIs (Forum of Supreme Audit Institutions with Jurisdictional competences (SAI-J)) 14:00-15:30

Gilles Miller
Sébastien Lepers
Anne Leliepault

FIPP Technical Assistants

Chatterjee Shourjo
Frederikke Lillehaug
Rasmus Hyll Bruun